



Judy Y. Lee
Attorney

December 30, 2003

VIA COURIER AND ELECTRONIC MAIL

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Second Floor
Boston, MA 02110

Re: D.T.E. 03-98 – Petition of Towns of Franklin and Swampscott

Dear Secretary Cottrell:

On behalf of Massachusetts Electric Company (“Company”), I am enclosing for filing one (1) original and eight (8) copies of the Company’s Responses to the Department’s First Set of Information Requests in D.T.E. 03-98. Thank you very much for your time and attention to this matter.

Very truly yours,

Judy Y. Lee

cc: William Stevens, Hearing Officer
Jody Stiefel, Legal Division
James Byrnes, Rates and Revenues Requirements Division
Joseph Passaggio, Rates and Revenues Requirements Division
Sean Hanley, Rates and Revenues Requirements Division
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Massachusetts Electric Company
Docket No. D.T.E. 03-98
Responses to First Set of Department Information Requests

Information Request DTE 1-1

Request:

Provide the exact calculations and analysis that produced the Company's proposed prices for the Town's streetlights in a concise and easy to interpret manner including:

- a.) All values used in the calculations
- b.) Definitions of all values
- c.) Origins of all values
- d.) All work papers related to said values and calculations

Response:

Please refer to the attachments to this response for the detailed calculations and analysis, including the values and workpapers, supporting the Company's proposed prices for its street lighting facilities in Franklin and Swampscott. Attachment 1 to this response presents the calculation and analysis that resulted in the Franklin purchase price, and Attachment 2 to this response presents the calculation and analysis that resulted in the Swampscott purchase price.

Prepared by or under the supervision of: Alex J. Mango

MASSACHUSETTS ELECTRIC COMPANY
Docket No. D.T.E. 03-98
Responses to the Department's First Set of Information Requests

**Attachment 1
to DTE 1-1**

Massachusetts Electric Company
Calculation of Purchase Price for Franklin
As of April 30, 2003

<u>Lumen</u> <u>Code</u>	<u>Quantity</u> (1)	<u>Town-Average</u> <u>Price</u> (2)	<u>Purchase</u> <u>Amount</u> (3)
001 Mercury Vapor Post Top 4,000 Lumen	0	\$0.00	\$0.00
002 Mercury Vapor Post Top 8,000 Lumen	0	\$0.00	\$0.00
003 Mercury Vapor Streetlight 4,000 Lumen	5	\$145.65	\$728.25
004 Mercury Vapor Streetlight 8,000 Lumen	0	\$177.26	\$0.00
005 Mercury Vapor Streetlight 22,000 Lumen	1	\$294.24	\$294.24
006 Mercury Vapor Streetlight 63,000 Lumen	0	\$0.00	\$0.00
010 Incandescent Streetlight 1,000 Lumen	1	\$147.03	\$147.03
011 Incandescent Streetlight 2,500 Lumen	0	\$0.00	\$0.00
013 Incandescent Streetlight 6,000 Lumen	0	\$0.00	\$0.00
014 Incandescent Streetlight 10,000 Lumen	0	\$0.00	\$0.00
016 Mercury Vapor Streetlight 11,000 Lumen	0	\$0.00	\$0.00
023 Mercury Vapor Floodlight 22,000 Lumen	1	\$353.40	\$353.40
024 Mercury Vapor Floodlight 63,000 Lumen	2	\$643.62	\$1,287.24
041 Sodium Vapor Streetlight 13,000 Lumen	0	\$0.00	\$0.00
070 Sodium Vapor Streetlight 4,000 Lumen	1,331	\$182.86	\$243,386.66
071 Sodium Vapor Streetlight 5,800 Lumen	0	\$0.00	\$0.00
072 Sodium Vapor Streetlight 9,600 Lumen	59	\$233.88	\$13,798.92
073 Sodium Vapor Streetlight 16,000 Lumen	16	\$249.13	\$3,986.08
074 Sodium Vapor Streetlight 27,500 Lumen	184	\$309.81	\$57,005.04
075 Sodium Vapor Streetlight 50,000 Lumen	4	\$430.55	\$1,722.20
076 Sodium Vapor Streetlight 140,000 Lumen	0	\$0.00	\$0.00
077 Sodium Vapor Floodlight 27,500 Lumen	0	\$473.29	\$0.00
078 Sodium Vapor Floodlight 50,000 Lumen	12	\$539.74	\$6,476.88
079 Sodium Vapor Post Top 9,600 Lumen	0	\$0.00	\$0.00
080 Sodium Vapor Floodlight 140,000 Lumen	0	\$0.00	\$0.00
081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen	0	\$0.00	\$0.00
082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen	0	\$0.00	\$0.00
083 Sodium Vapor Post Top 4,000 Lumen	0	\$0.00	\$0.00
	1,616		
Purchase Price of Lights and Related Equipment			\$329,185.94
<u>Pole</u> <u>Code</u>			
A Shared Wood	0	\$0.00	\$0.00
F Embedded Metal	0	\$0.00	\$0.00
H Shared Metal	42	\$216.71	\$9,101.82
P Wood	8	\$137.04	\$1,096.32
R Fiberglass without Base	0	\$0.00	\$0.00
C Fiberglass w/Base Less than 25 feet	0	\$0.00	\$0.00
D Fiberglass w/Base Greater than 25 feet	0	\$0.00	\$0.00
T Metal with Foundation	211	\$433.97	\$91,567.67
X Distribution Pole	not for sale		
Y Non Metal Pole	0	\$0.00	\$0.00
Z Metal Pole	0	\$370.73	\$0.00
Purchase Price of Dedicated Poles and Related Equipment			<u>\$101,765.81</u>
Total Purchase Price of Lights and Dedicated Poles and Related Equipment			\$430,951.75

- (1) Page 2, Column (1) + Page 3, Column (1)
(2) Page 4
(3) Column (1) x Column (2)

Massachusetts Electric Company
Calculation of Purchase Price for Franklin
Overhead Service Lights and Poles
As of April 30, 2003

<u>Lumen Code</u>	<u>Quantity (1)</u>	<u>Town- Average Price (2)</u>	<u>Purchase Amount (3)</u>
001 Mercury Vapor Post Top 4,000 Lumen		\$0.00	\$0.00
002 Mercury Vapor Post Top 8,000 Lumen		\$0.00	\$0.00
003 Mercury Vapor Streetlight 4,000 Lumen	4	\$145.65	\$582.60
004 Mercury Vapor Streetlight 8,000 Lumen		\$177.26	\$0.00
005 Mercury Vapor Streetlight 22,000 Lumen	1	\$294.24	\$294.24
006 Mercury Vapor Streetlight 63,000 Lumen		\$0.00	\$0.00
010 Incandescent Streetlight 1,000 Lumen	1	\$147.03	\$147.03
011 Incandescent Streetlight 2,500 Lumen		\$0.00	\$0.00
013 Incandescent Streetlight 6,000 Lumen		\$0.00	\$0.00
014 Incandescent Streetlight 10,000 Lumen		\$0.00	\$0.00
016 Mercury Vapor Streetlight 11,000 Lumen		\$0.00	\$0.00
023 Mercury Vapor Floodlight 22,000 Lumen	1	\$353.40	\$353.40
024 Mercury Vapor Floodlight 63,000 Lumen	2	\$643.62	\$1,287.24
041 Sodium Vapor Streetlight 13,000 Lumen		\$0.00	\$0.00
070 Sodium Vapor Streetlight 4,000 Lumen	1,179	\$182.86	\$215,591.94
071 Sodium Vapor Streetlight 5,800 Lumen		\$0.00	\$0.00
072 Sodium Vapor Streetlight 9,600 Lumen	57	\$233.88	\$13,331.16
073 Sodium Vapor Streetlight 16,000 Lumen	16	\$249.13	\$3,986.08
074 Sodium Vapor Streetlight 27,500 Lumen	89	\$309.81	\$27,573.09
075 Sodium Vapor Streetlight 50,000 Lumen	4	\$430.55	\$1,722.20
076 Sodium Vapor Streetlight 140,000 Lumen		\$0.00	\$0.00
077 Sodium Vapor Floodlight 27,500 Lumen		\$473.29	\$0.00
078 Sodium Vapor Floodlight 50,000 Lumen	9	\$539.74	\$4,857.66
079 Sodium Vapor Post Top 9,600 Lumen		\$0.00	\$0.00
080 Sodium Vapor Floodlight 140,000 Lumen		\$0.00	\$0.00
081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen		\$0.00	\$0.00
082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen		\$0.00	\$0.00
083 Sodium Vapor Post Top 4,000 Lumen		\$0.00	\$0.00
	1,363		
Purchase Price of Lights and Related Equipment			\$269,726.64
<u>Pole Code</u>			
A Shared Wood		\$0.00	\$0.00
F Embedded Metal		\$0.00	\$0.00
H Shared Metal		\$216.71	\$0.00
P Wood	8	\$137.04	\$1,096.32
R Fiberglass without Base		\$0.00	\$0.00
C Fiberglass w/Base Less than 25 feet		\$0.00	\$0.00
D Fiberglass w/Base Greater than 25 feet		\$0.00	\$0.00
T Metal with Foundation		\$433.97	\$0.00
X Distribution Pole	not for sale		
Y Non Metal Pole		\$0.00	\$0.00
Z Metal Pole		\$370.73	\$0.00
Purchase Price of Dedicated Poles and Related Equipment			\$1,096.32
Total Purchase Price of Lights and Dedicated Poles and Related Equipment			\$270,822.96

- (1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles under the accounts identified by the municipality for which a price is being requested.
(2) Page 4
(3) Column (1) x Column (2)

**Massachusetts Electric Company
Calculation of Purchase Price for Franklin
Underground Service Lights and Poles
As of April 30, 2003**

<u>Lumen Code</u>	<u>Quantity (1)</u>	<u>Town- Average Price (2)</u>	<u>Purchase Amount (3)</u>
001 Mercury Vapor Post Top 4,000 Lumen		\$0.00	\$0.00
002 Mercury Vapor Post Top 8,000 Lumen		\$0.00	\$0.00
003 Mercury Vapor Streetlight 4,000 Lumen	1	\$145.65	\$145.65
004 Mercury Vapor Streetlight 8,000 Lumen		\$177.26	\$0.00
005 Mercury Vapor Streetlight 22,000 Lumen		\$294.24	\$0.00
006 Mercury Vapor Streetlight 63,000 Lumen		\$0.00	\$0.00
010 Incandescent Streetlight 1,000 Lumen		\$147.03	\$0.00
011 Incandescent Streetlight 2,500 Lumen		\$0.00	\$0.00
013 Incandescent Streetlight 6,000 Lumen		\$0.00	\$0.00
014 Incandescent Streetlight 10,000 Lumen		\$0.00	\$0.00
016 Mercury Vapor Streetlight 11,000 Lumen		\$0.00	\$0.00
023 Mercury Vapor Floodlight 22,000 Lumen		\$353.40	\$0.00
024 Mercury Vapor Floodlight 63,000 Lumen		\$643.62	\$0.00
041 Sodium Vapor Streetlight 13,000 Lumen		\$0.00	\$0.00
070 Sodium Vapor Streetlight 4,000 Lumen	152	\$182.86	\$27,794.72
071 Sodium Vapor Streetlight 5,800 Lumen		\$0.00	\$0.00
072 Sodium Vapor Streetlight 9,600 Lumen	2	\$233.88	\$467.76
073 Sodium Vapor Streetlight 16,000 Lumen		\$249.13	\$0.00
074 Sodium Vapor Streetlight 27,500 Lumen	95	\$309.81	\$29,431.95
075 Sodium Vapor Streetlight 50,000 Lumen		\$430.55	\$0.00
076 Sodium Vapor Streetlight 140,000 Lumen		\$0.00	\$0.00
077 Sodium Vapor Floodlight 27,500 Lumen		\$473.29	\$0.00
078 Sodium Vapor Floodlight 50,000 Lumen	3	\$539.74	\$1,619.22
079 Sodium Vapor Post Top 9,600 Lumen		\$0.00	\$0.00
080 Sodium Vapor Floodlight 140,000 Lumen		\$0.00	\$0.00
081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen		\$0.00	\$0.00
082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen		\$0.00	\$0.00
083 Sodium Vapor Post Top 4,000 Lumen		\$0.00	<u>\$0.00</u>
	253		
Purchase Price of Lights and Related Equipment			\$59,459.30
<u>Pole Code</u>			
A Shared Wood		\$0.00	\$0.00
F Embedded Metal		\$0.00	\$0.00
H Shared Metal	42	\$216.71	\$9,101.82
P Wood		\$137.04	\$0.00
R Fiberglass without Base		\$0.00	\$0.00
C Fiberglass w/Base Less than 25 feet		\$0.00	\$0.00
D Fiberglass w/Base Greater than 25 feet		\$0.00	\$0.00
T Metal with Foundation	211	\$433.97	\$91,567.67
X Distribution Pole	not for sale		
Y Non Metal Pole		\$0.00	\$0.00
Z Metal Pole		\$370.73	<u>\$0.00</u>
Purchase Price of Dedicated Poles and Related Equipment			<u>\$100,669.49</u>
Total Purchase Price of Lights and Dedicated Poles and Related Equipment			\$160,128.79

(1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles under the accounts identified by the municipality for which a price is being requested.

(2) Page 4

(3) Column (1) x Column (2)

***Massachusetts Electric Company
Schedule of Prices in Franklin
As of April 30, 2003***

Lights and Related Equipment

<u>Incandescent</u>		<u>Price</u> (1)
10	1,000	\$147.03
11	2,500	\$0.00
13	6,000	\$0.00
14	10,000	\$0.00

Mercury Vapor

3	4,000	\$145.65
4	8,000	\$177.26
16	11,000	\$0.00
5	22,000	\$294.24
6	63,000	\$0.00
1	4,000 Post Top	\$0.00
2	8,000 Post Top	\$0.00
23	22,000 Flood	\$353.40
24	63,000 Flood	\$643.62

Sodium Vapor

70	4,000	\$182.86
71	5,800	\$0.00
72	9,600	\$233.88
41	13,000 Retired	\$0.00
73	16,000	\$249.13
74	27,500	\$309.81
75	50,000	\$430.55
76	140,000	\$0.00
77	27,500 Flood	\$473.29
78	50,000 Flood	\$539.74
80	140,000 Flood	\$0.00
83	4,000 Post Top	\$0.00
79	9,600 Post Top	\$0.00
81	27,500 12 Hour	\$0.00
82	27,500 24 Hour	\$0.00

Poles and Related Equipment

	<u>Pole Code</u>	
Wood	P	\$137.04
Wood Shared	A	\$0.00
Non-Metallic	R	\$0.00
Fiberglass<25	C	\$0.00
Fiberglass>25	D	\$0.00
Non Metal	Y	\$0.00
Metal	Z	\$370.73
Metal Embedded	F	\$0.00
Metal With Base	T	\$433.97
Shared Metal With Base	H	\$216.71

MASSACHUSETTS ELECTRIC COMPANY
Franklin Pricing of Streetlighting Investment

	Investment in Common Equipment	Investment in Underground	Total Investment
Unamortized Value of Existing Plant (a)	\$214,772	\$113,352	\$328,123
Unamortized Value of Retired Plant (b)	\$214,852	\$773	\$215,625
Unamortized Value of Streetlighting Equipment	\$429,624	\$114,124	\$543,748

												Common OH/UG Investment		Underground Investment		Total Investment		
		S-1 Units as of Request Date (1)	Current Luminaire Charge (2)	S-1 Luminaire Revenue (3)	S-20 Units as of Request Date (1)	Current Luminaire Charge (2)	S-20 Luminaire Revenue (3)	S-3, Option A Units as of Request Date (1)	Current Luminaire Charge (2)	S-3, Option A Luminaire Revenue (3)	Total Units (4)	Total Luminaire Revenue (5)	Allocated Net Book (6)	Price Per Unit (7)	Allocated Net Book (6)	Price Per Unit (7)	Allocated Net Book (8)	Price Per Unit (9)
Incandescent																		
10	1,000		\$48.22	\$0.00	1	\$44.56	\$44.56				1	\$44.56	\$147.04	\$147.03			\$147.04	\$147.03
11	2,500		\$59.66	\$0.00		\$20.67	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
13	6,000		\$76.27	\$0.00		(\$9.48)	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
14	10,000		\$83.84	\$0.00		(\$52.02)	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
Total		0		\$0.00	1		\$44.56	0			1	\$44.56	\$147.04				\$147.04	
Mercury Vapor																		
3	4,000	6	\$48.31	\$289.86	5	\$39.14	\$195.70		\$45.61	\$0.00	11	\$485.56	\$1,602.25	\$145.65			\$1,602.25	\$145.65
4	8,000	1	\$53.72	\$53.72		\$48.75	\$0.00		\$53.50	\$0.00	1	\$53.72	\$177.27	\$177.26			\$177.27	\$177.26
16	11,000		\$69.26	\$0.00		\$47.01	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
5	22,000	1	\$89.17	\$89.17		\$56.45	\$0.00		\$90.90	\$0.00	1	\$89.17	\$294.24	\$294.24			\$294.24	\$294.24
6	63,000		\$157.80	\$0.00		(\$24.19)	\$0.00		\$169.24	\$0.00	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
1	4,000 Post Top		\$57.23	\$0.00		\$44.54	\$0.00		\$63.99	\$0.00	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
2	8,000 Post Top		\$76.69	\$0.00		\$42.92	\$0.00		\$58.25	\$0.00	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
23	22,000 Flood	17	\$107.10	\$1,820.70		\$105.69	\$0.00				17	\$1,820.70	\$6,007.95	\$353.40			\$6,007.95	\$353.40
24	63,000 Flood	8	\$195.05	\$1,560.40		\$9.18	\$0.00				8	\$1,560.40	\$5,149.01	\$643.62			\$5,149.01	\$643.62
Total		33		\$3,813.85	5		\$195.70	0		\$0.00	38	\$4,009.55	\$13,230.72				\$13,230.72	
Sodium Vapor																		
70	4,000	58	\$55.46	\$3,216.68	1,330	\$55.46	\$73,761.80	4	\$40.21	\$160.84	1,392	\$77,139.32	\$254,544.49	\$182.86			\$254,544.49	\$182.86
71	5,800		\$67.15	\$0.00		\$67.15	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
72	9,600	11	\$70.88	\$779.68	58	\$70.88	\$4,111.04		\$43.06	\$0.00	69	\$4,890.72	\$16,138.41	\$233.88			\$16,138.41	\$233.88
41	13,000 Retired		\$73.55	\$0.00		\$73.55	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
73	16,000	2	\$75.50	\$151.00	16	\$75.50	\$1,208.00				18	\$1,359.00	\$4,484.43	\$249.13			\$4,484.43	\$249.13
74	27,500	5	\$93.89	\$469.45	183	\$93.89	\$17,181.87		\$60.84	\$0.00	188	\$17,651.32	\$58,245.86	\$309.81			\$58,245.86	\$309.81
75	50,000	2	\$130.48	\$260.96	4	\$130.48	\$521.92		\$89.01	\$0.00	6	\$782.88	\$2,583.35	\$430.55			\$2,583.35	\$430.55
76	140,000		\$174.99	\$0.00		\$174.99	\$0.00		\$167.43	\$0.00	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
77	27,500 Flood	16	\$143.43	\$2,294.88		\$143.43	\$0.00				16	\$2,294.88	\$7,572.65	\$473.29			\$7,572.65	\$473.29
78	50,000 Flood	114	\$163.57	\$18,646.98	8	\$163.57	\$1,308.56				122	\$19,955.54	\$65,849.33	\$539.74			\$65,849.33	\$539.74
80	140,000 Flood		\$220.24	\$0.00		\$220.24	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
83	4,000 Post Top		\$60.84	\$0.00		\$60.84	\$0.00		\$51.07	\$0.00	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
79	9,600 Post Top		\$65.20	\$0.00		\$65.20	\$0.00		\$53.26	\$0.00	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
81	27,500 12 Hour		\$113.48	\$0.00		\$113.48	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
82	27,500 24 Hour		\$102.18	\$0.00		\$102.18	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
Total		208		\$25,819.63	1,599		\$98,093.19	4		\$160.84	1,811	\$124,073.66	\$409,418.52				\$409,418.52	
Total Lights		241		\$29,633.48	1,605		\$98,333.45	4		\$160.84	1,850	\$128,127.77	\$422,796.28				\$422,796.28	
Poles																		
Wood	P	33	\$41.53	\$1,370.49	6	\$41.53	\$249.18				39	\$1,619.67	\$5,344.59	\$137.04			\$5,344.59	\$137.04
Wood Shared	A		\$20.69	\$0.00		\$20.69	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
Non-Metallic	R		\$48.95	\$0.00		\$48.95	\$0.00				0	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
Fiberglass<25	C		\$102.25	\$0.00		\$102.25	\$0.00				0	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
Fiberglass>25	D		\$171.03	\$0.00		\$171.03	\$0.00				0	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
Non Metal	Y								\$50.88	\$0.00	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
Metal	Z							4	\$112.35	\$449.40	4	\$449.40	\$1,482.93	\$370.73			\$1,482.93	\$370.73
Metal Embedded	F		\$49.59	\$0.00		\$49.59	\$0.00				0	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
Metal With Base	T	31	\$127.50	\$3,952.50	211	\$127.50	\$26,902.50				242	\$30,855.00	\$105,022.23	\$433.97	\$105,022.23	\$433.97	\$105,022.23	\$433.97
Shared Metal With Base	H		\$63.67	\$0.00	42	\$63.67	\$2,674.14				42	\$2,674.14	\$9,102.06	\$216.71	\$9,102.06	\$216.71	\$9,102.06	\$216.71
Total Poles		64		\$5,322.99	259		\$29,825.82	4		\$449.40	327	\$35,598.21	\$6,827.52		\$114,124.29		\$120,951.81	
Total				\$34,956.47			\$128,159.27			\$610.24		\$163,725.98	\$429,623.80		\$114,124.29		\$543,748.09	

(a) Page 6, Column (a)

(b) Page 6, Column (b)

(1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles in the municipality service all streetlight customers, under applicable rate schedule.

(2) Per Mass. Electric applicable tariff

(3) Column (1) x Column (2)

(4) Sum of all Column (1)

(5) Sum of all Column (3)

(6) Amount in (a) above is allocated to each size and type of unit installed throughout the municipality by Column (5) [taking the ratio of annual luminaire/pole revenue for each size and type of unit ÷ total annual revenue x the total unamortized value]

(7) Column (6) ÷ Column (4), truncated after 2 decimal places

(8) Sum of all Column (6)

(9) Sum of all Column (7)

Massachusetts Electric Company
Estimated Depreciation Reserve and Net Book Value
As of April 30, 2003

	Common to Overhead and <u>Underground</u> (a)	Underground <u>Related</u> (b)	<u>Total</u> (c)
(1) Unamortized Investment of Existing Plant at April 30, 2003	\$214,772	\$113,352	\$328,123
(2) Unamortized Investment of Retirements at April 30, 2003	<u>\$214,852</u>	<u>\$773</u>	<u>\$215,625</u>
(3) Net Book Value at April 30, 2003	\$429,624	\$114,124	\$543,748

- (a) Line (1): Page 7, Column (f)
Line (2): Page z of t
- (b) Line (1): Page 7, Column (g)
Line (1): Page z of t
- (c) Column (a) - Column (b)

Massachusetts Electric Company
Town of Franklin
Summary of Streetlight Plant as of April 30, 2003

<u>PUC</u>	<u>Description</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>	<u>Common to Overhead and Underground</u>	<u>Underground Related</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)
373----	STREET LIGHTING ACCT 106 ONLY	\$40,499.49	\$2,303.89	\$38,195.60	\$38,195.60	
3735002	OVHD COND - 1/C NO. 8	\$219.65	\$173.84	\$45.81	\$45.81	
3735003	OVHD COND - 1/C NO. 6	\$21,551.16	\$38,031.59	(\$16,480.43)	(\$16,480.43)	
3735044	OVHD COND - CUTOOT	\$89.80	\$172.02	(\$82.22)	(\$82.22)	
3735046	OVHD COND - TIME SWITCH	\$313.38	\$600.34	(\$286.96)	(\$286.96)	
3735047	OVHD COND - RELAY - ALL TYPES	\$157.32	\$301.37	(\$144.05)	(\$144.05)	
3735048	OVHD COND - PHOTO-ELEC CELL	\$17,893.64	\$33,126.16	(\$15,232.52)	(\$15,232.52)	
3735050	OVHD COND - CONTROLLER	\$530.98	\$1,017.19	(\$486.21)	(\$486.21)	
3735051	OVHD COND - PROTECTOR	\$195.55	\$374.61	(\$179.06)	(\$179.06)	
3737002	NONMETAL COVERED - 1/C NO. 12	\$193.39	\$321.83	(\$128.44)		(\$128.44)
3737005	NONMETAL COVERED - 1/C NO. 6	\$3,134.51	\$3,935.17	(\$800.66)		(\$800.66)
3737062	DIRECT BURIED - 1/C NO. 6	\$5,404.97	\$3,023.15	\$2,381.82		\$2,381.82
3737066	DIRECT BURIED - 1/C NO. 2	\$3,781.57	\$2,179.44	\$1,602.13		\$1,602.13
3737072	DIRECT BURIED - 2/C NO. 6	\$77,875.52	\$37,412.12	\$40,463.40		\$40,463.40
3739001	STDS/FIXTR-METAL 25' OR LESS	\$9,980.87	\$8,499.60	\$1,481.27		\$1,481.27
3739003	STLGTPST-WOOD OVER 25'	\$3,257.46	\$1,715.70	\$1,541.76	\$1,541.76	
3739009	STLGTPST-METAL OVER 25'	\$107,253.35	\$61,227.66	\$46,025.69		\$46,025.69
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	\$11,341.79	\$8,214.99	\$3,126.80		\$3,126.80
3739021	HEAD ASSEM-CONCRETE FOUNDATION	\$61,090.41	\$41,890.72	\$19,199.69		\$19,199.69
3739050	BRACKETS - ALL SIZES	\$159,297.76	\$103,413.05	\$55,884.71	\$55,884.71	
3739107	HEAD ASSEM-PE CTRL 4200-8600L	\$1,987.65	\$1,220.17	\$767.48	\$767.48	
3739109	HEAD ASSEM-PE CTRL 15000-22500	\$1,870.16	\$1,225.70	\$644.46	\$644.46	
3739113	FLOODLT ASSEM PE-15000-22500	\$5,455.45	\$6,441.24	(\$985.79)	(\$985.79)	
3739123	STREETLT ASM S PE-25500	\$18,891.57	\$7,953.11	\$10,938.46	\$10,938.46	
3739124	STREETLT ASM S PE-50000	\$5,989.83	\$3,852.26	\$2,137.57	\$2,137.57	
3739127	STREETLT ASM S PE-9500-16000	\$18,958.31	\$11,771.85	\$7,186.46	\$7,186.46	
3739128	STREETLT ASM S PE-4000	\$223,339.52	\$119,762.12	\$103,577.40	\$103,577.40	
3739302	STREETLT ASM I PE W/ENCL GLASS	\$184.04	\$208.68	(\$24.64)	(\$24.64)	
3739435	FLOODLT ASSEM-HP S-22000-27500	\$2,873.25	\$826.54	\$2,046.71	\$2,046.71	
3739440	FLOODLT ASSEM-HP S-50000	<u>\$43,047.42</u>	<u>\$17,340.32</u>	<u>\$25,707.10</u>	<u>\$25,707.10</u>	
		\$846,659.77	\$518,536.43	\$328,123.34	\$214,771.64	\$113,351.70

(a) Internal 7 Digit PUC under FERC account 373

(b) - (e) Summarized from Page 8-11

(f) and (g) Unamortized values split by equipment common to overhead and underground and underground only

Massachusetts Electric Company
Town of Franklin
Detail of Streetlight Plant as of April 30, 2003

<u>PUC</u>	<u>Description</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)
373----	STREET LIGHTING ACCT 106 ONLY	2001	0.1490	\$290.35	\$43.26	\$247.09
373----	STREET LIGHTING ACCT 106 ONLY	2002	0.0677	\$31,694.06	\$2,145.68	\$29,548.38
373----	STREET LIGHTING ACCT 106 ONLY	2003	0.0135	\$8,515.08	\$114.95	\$8,400.13
3735002	OVHD COND - 1/C NO. 8	1978	1.2807	\$2.49	\$3.18	(\$0.69)
3735002	OVHD COND - 1/C NO. 8	1989	0.7859	\$217.16	\$170.66	\$46.50
3735003	OVHD COND - 1/C NO. 6	1963	1.9157	\$18,495.04	\$35,430.94	(\$16,935.90)
3735003	OVHD COND - 1/C NO. 6	1966	1.7957	\$24.32	\$43.67	(\$19.35)
3735003	OVHD COND - 1/C NO. 6	1967	1.7557	\$22.10	\$38.80	(\$16.70)
3735003	OVHD COND - 1/C NO. 6	1968	1.7157	\$35.56	\$61.01	(\$25.45)
3735003	OVHD COND - 1/C NO. 6	1969	1.6757	\$7.83	\$13.12	(\$5.29)
3735003	OVHD COND - 1/C NO. 6	1970	1.6357	\$178.32	\$291.67	(\$113.35)
3735003	OVHD COND - 1/C NO. 6	1971	1.5957	\$8.50	\$13.56	(\$5.06)
3735003	OVHD COND - 1/C NO. 6	1972	1.5557	\$9.38	\$14.59	(\$5.21)
3735003	OVHD COND - 1/C NO. 6	1973	1.5157	\$12.81	\$19.41	(\$6.60)
3735003	OVHD COND - 1/C NO. 6	1975	1.4307	\$3.60	\$5.15	(\$1.55)
3735003	OVHD COND - 1/C NO. 6	1977	1.3307	\$1.60	\$2.12	(\$0.52)
3735003	OVHD COND - 1/C NO. 6	1978	1.2807	\$5.59	\$7.15	(\$1.56)
3735003	OVHD COND - 1/C NO. 6	1979	1.2307	\$28.70	\$35.32	(\$6.62)
3735003	OVHD COND - 1/C NO. 6	1980	1.1807	\$107.46	\$126.87	(\$19.41)
3735003	OVHD COND - 1/C NO. 6	1981	1.1339	\$34.85	\$39.51	(\$4.66)
3735003	OVHD COND - 1/C NO. 6	1982	1.0904	\$22.20	\$24.20	(\$2.00)
3735003	OVHD COND - 1/C NO. 6	1983	1.0469	\$121.60	\$127.30	(\$5.70)
3735003	OVHD COND - 1/C NO. 6	1984	1.0034	\$229.16	\$229.93	(\$0.77)
3735003	OVHD COND - 1/C NO. 6	1985	0.9599	\$32.55	\$31.24	\$1.31
3735003	OVHD COND - 1/C NO. 6	1986	0.9164	\$113.22	\$103.75	\$9.47
3735003	OVHD COND - 1/C NO. 6	1988	0.8294	\$35.34	\$29.31	\$6.03
3735003	OVHD COND - 1/C NO. 6	1989	0.7859	\$242.76	\$190.78	\$51.98
3735003	OVHD COND - 1/C NO. 6	1990	0.7424	\$38.94	\$28.90	\$10.04
3735003	OVHD COND - 1/C NO. 6	1991	0.6989	\$936.20	\$654.31	\$281.89
3735003	OVHD COND - 1/C NO. 6	1992	0.6554	\$89.32	\$58.54	\$30.78
3735003	OVHD COND - 1/C NO. 6	1993	0.6119	\$103.34	\$63.23	\$40.11
3735003	OVHD COND - 1/C NO. 6	1994	0.5684	\$610.87	\$347.21	\$263.66
3735044	OVHD COND - CUTOFF	1963	1.9157	\$89.80	\$172.02	(\$82.22)
3735046	OVHD COND - TIME SWITCH	1963	1.9157	\$313.38	\$600.34	(\$286.96)
3735047	OVHD COND - RELAY - ALL TYPES	1963	1.9157	\$157.32	\$301.37	(\$144.05)
3735048	OVHD COND - PHOTO-ELEC CELL	1963	1.9157	\$9,144.94	\$17,518.96	(\$8,374.02)
3735048	OVHD COND - PHOTO-ELEC CELL	1964	1.8757	\$3,108.40	\$5,830.42	(\$2,722.02)
3735048	OVHD COND - PHOTO-ELEC CELL	1965	1.8357	\$1,098.20	\$2,015.96	(\$917.76)
3735048	OVHD COND - PHOTO-ELEC CELL	1966	1.7957	\$1,353.32	\$2,430.15	(\$1,076.83)
3735048	OVHD COND - PHOTO-ELEC CELL	1967	1.7557	\$864.48	\$1,517.76	(\$653.28)
3735048	OVHD COND - PHOTO-ELEC CELL	1968	1.7157	\$929.56	\$1,594.84	(\$665.28)
3735048	OVHD COND - PHOTO-ELEC CELL	1969	1.6757	\$412.80	\$691.72	(\$278.92)
3735048	OVHD COND - PHOTO-ELEC CELL	1970	1.6357	\$240.32	\$393.09	(\$152.77)
3735048	OVHD COND - PHOTO-ELEC CELL	1971	1.5957	\$364.68	\$581.91	(\$217.23)
3735048	OVHD COND - PHOTO-ELEC CELL	1972	1.5557	\$193.38	\$300.84	(\$107.46)
3735048	OVHD COND - PHOTO-ELEC CELL	1973	1.5157	\$65.68	\$99.55	(\$33.87)
3735048	OVHD COND - PHOTO-ELEC CELL	1978	1.2807	\$117.88	\$150.96	(\$33.08)
3735050	OVHD COND - CONTROLLER	1963	1.9157	\$530.98	\$1,017.19	(\$486.21)
3735051	OVHD COND - PROTECTOR	1963	1.9157	\$195.55	\$374.61	(\$179.06)
3737002	NONMETAL COVERED - 1/C NO. 12	1963	1.9157	\$123.15	\$235.91	(\$112.76)
3737002	NONMETAL COVERED - 1/C NO. 12	1972	1.5557	\$12.60	\$19.60	(\$7.00)
3737002	NONMETAL COVERED - 1/C NO. 12	1978	1.2807	\$25.60	\$32.78	(\$7.18)
3737002	NONMETAL COVERED - 1/C NO. 12	1983	1.0469	\$32.04	\$33.54	(\$1.50)
3737005	NONMETAL COVERED - 1/C NO. 6	1966	1.7957	\$100.92	\$181.22	(\$80.30)
3737005	NONMETAL COVERED - 1/C NO. 6	1967	1.7557	\$148.72	\$261.10	(\$112.38)
3737005	NONMETAL COVERED - 1/C NO. 6	1969	1.6757	\$176.90	\$296.43	(\$119.53)
3737005	NONMETAL COVERED - 1/C NO. 6	1971	1.5957	\$233.10	\$371.95	(\$138.85)
3737005	NONMETAL COVERED - 1/C NO. 6	1972	1.5557	\$368.55	\$573.35	(\$204.80)
3737005	NONMETAL COVERED - 1/C NO. 6	1973	1.5157	\$53.90	\$81.69	(\$27.79)
3737005	NONMETAL COVERED - 1/C NO. 6	1974	1.4757	\$97.47	\$143.83	(\$46.36)
3737005	NONMETAL COVERED - 1/C NO. 6	1975	1.4307	\$34.50	\$49.35	(\$14.85)
3737005	NONMETAL COVERED - 1/C NO. 6	1976	1.3807	\$110.88	\$153.09	(\$42.21)
3737005	NONMETAL COVERED - 1/C NO. 6	1977	1.3307	\$153.99	\$204.91	(\$50.92)
3737005	NONMETAL COVERED - 1/C NO. 6	1978	1.2807	\$176.89	\$226.54	(\$49.65)
3737005	NONMETAL COVERED - 1/C NO. 6	1979	1.2307	\$147.20	\$181.15	(\$33.95)
3737005	NONMETAL COVERED - 1/C NO. 6	1980	1.1807	\$141.00	\$166.47	(\$25.47)

Massachusetts Electric Company
Town of Franklin
Detail of Streetlight Plant as of April 30, 2003

<u>PUC</u>	<u>Description</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)
3737005	NONMETAL COVERED - 1/C NO. 6	1981	1.1339	\$37.95	\$43.03	(\$5.08)
3737005	NONMETAL COVERED - 1/C NO. 6	1982	1.0904	\$46.83	\$51.06	(\$4.23)
3737005	NONMETAL COVERED - 1/C NO. 6	1983	1.0469	\$105.60	\$110.55	(\$4.95)
3737005	NONMETAL COVERED - 1/C NO. 6	1984	1.0034	\$38.72	\$38.85	(\$0.13)
3737005	NONMETAL COVERED - 1/C NO. 6	1985	0.9599	\$132.60	\$127.28	\$5.32
3737005	NONMETAL COVERED - 1/C NO. 6	1986	0.9164	\$89.24	\$81.77	\$7.47
3737005	NONMETAL COVERED - 1/C NO. 6	1987	0.8729	\$282.31	\$246.42	\$35.89
3737005	NONMETAL COVERED - 1/C NO. 6	1988	0.8294	\$65.54	\$54.35	\$11.19
3737005	NONMETAL COVERED - 1/C NO. 6	1989	0.7859	\$222.00	\$174.46	\$47.54
3737005	NONMETAL COVERED - 1/C NO. 6	1990	0.7424	\$36.18	\$26.86	\$9.32
3737005	NONMETAL COVERED - 1/C NO. 6	1991	0.6989	\$45.12	\$31.53	\$13.59
3737005	NONMETAL COVERED - 1/C NO. 6	1992	0.6554	\$88.40	\$57.93	\$30.47
3737062	DIRECT BURIED - 1/C NO. 6	1992	0.6554	\$0.35	\$0.22	\$0.13
3737062	DIRECT BURIED - 1/C NO. 6	1993	0.6119	\$2,311.91	\$1,414.65	\$897.26
3737062	DIRECT BURIED - 1/C NO. 6	1994	0.5684	\$637.77	\$362.50	\$275.27
3737062	DIRECT BURIED - 1/C NO. 6	1995	0.5267	\$1,810.33	\$953.50	\$856.83
3737062	DIRECT BURIED - 1/C NO. 6	1996	0.4867	\$108.43	\$52.77	\$55.66
3737062	DIRECT BURIED - 1/C NO. 6	1997	0.4467	\$536.18	\$239.51	\$296.67
3737066	DIRECT BURIED - 1/C NO. 2	1993	0.6119	\$689.66	\$422.00	\$267.66
3737066	DIRECT BURIED - 1/C NO. 2	1994	0.5684	\$3,091.91	\$1,757.44	\$1,334.47
3737072	DIRECT BURIED - 2/C NO. 6	1970	1.6357	\$5.40	\$8.83	(\$3.43)
3737072	DIRECT BURIED - 2/C NO. 6	1994	0.5684	\$31.79	\$18.06	\$13.73
3737072	DIRECT BURIED - 2/C NO. 6	1995	0.5267	\$23,636.89	\$12,449.54	\$11,187.35
3737072	DIRECT BURIED - 2/C NO. 6	1996	0.4867	\$41,925.01	\$20,404.90	\$21,520.11
3737072	DIRECT BURIED - 2/C NO. 6	1997	0.4467	\$4,326.53	\$1,932.66	\$2,393.87
3737072	DIRECT BURIED - 2/C NO. 6	1998	0.3895	\$1,711.75	\$666.72	\$1,045.03
3737072	DIRECT BURIED - 2/C NO. 6	1999	0.3116	\$6,161.97	\$1,920.06	\$4,241.91
3737072	DIRECT BURIED - 2/C NO. 6	2001	0.1490	\$76.18	\$11.35	\$64.83
3739001	STDs/FIXTR-METAL 25' OR LESS	1980	1.1807	\$1,113.04	\$1,314.16	(\$201.12)
3739001	STDs/FIXTR-METAL 25' OR LESS	1982	1.0904	\$539.01	\$587.73	(\$48.72)
3739001	STDs/FIXTR-METAL 25' OR LESS	1983	1.0469	\$354.02	\$370.62	(\$16.60)
3739001	STDs/FIXTR-METAL 25' OR LESS	1984	1.0034	\$494.23	\$495.91	(\$1.68)
3739001	STDs/FIXTR-METAL 25' OR LESS	1985	0.9599	\$463.30	\$444.72	\$18.58
3739001	STDs/FIXTR-METAL 25' OR LESS	1986	0.9164	\$425.42	\$389.85	\$35.57
3739001	STDs/FIXTR-METAL 25' OR LESS	1987	0.8729	\$1,189.76	\$1,038.54	\$151.22
3739001	STDs/FIXTR-METAL 25' OR LESS	1988	0.8294	\$1,257.78	\$1,043.20	\$214.58
3739001	STDs/FIXTR-METAL 25' OR LESS	1989	0.7859	\$956.56	\$751.76	\$204.80
3739001	STDs/FIXTR-METAL 25' OR LESS	1991	0.6989	\$1,571.73	\$1,098.48	\$473.25
3739001	STDs/FIXTR-METAL 25' OR LESS	1992	0.6554	\$529.92	\$347.30	\$182.62
3739001	STDs/FIXTR-METAL 25' OR LESS	1994	0.5684	\$1,086.10	\$617.33	\$468.77
3739003	STLGTPOST-METAL OVER 25'	1995	0.5267	\$3,257.46	\$1,715.70	\$1,541.76
3739009	STLGTPOST-METAL OVER 25'	1977	1.3307	\$328.57	\$437.22	(\$108.65)
3739009	STLGTPOST-METAL OVER 25'	1978	1.2807	\$1,092.72	\$1,399.44	(\$306.72)
3739009	STLGTPOST-METAL OVER 25'	1979	1.2307	\$547.96	\$674.37	(\$126.41)
3739009	STLGTPOST-METAL OVER 25'	1980	1.1807	\$1,184.22	\$1,398.20	(\$213.98)
3739009	STLGTPOST-METAL OVER 25'	1981	1.1339	\$675.60	\$766.06	(\$90.46)
3739009	STLGTPOST-METAL OVER 25'	1982	1.0904	\$1,071.00	\$1,167.81	(\$96.81)
3739009	STLGTPOST-METAL OVER 25'	1983	1.0469	\$1,062.70	\$1,112.54	(\$49.84)
3739009	STLGTPOST-METAL OVER 25'	1984	1.0034	\$1,146.20	\$1,150.09	(\$3.89)
3739009	STLGTPOST-METAL OVER 25'	1985	0.9599	\$1,063.74	\$1,021.08	\$42.66
3739009	STLGTPOST-METAL OVER 25'	1986	0.9164	\$935.94	\$857.69	\$78.25
3739009	STLGTPOST-METAL OVER 25'	1987	0.8729	\$1,791.33	\$1,563.65	\$227.68
3739009	STLGTPOST-METAL OVER 25'	1988	0.8294	\$1,183.00	\$981.18	\$201.82
3739009	STLGTPOST-METAL OVER 25'	1989	0.7859	\$1,027.60	\$807.59	\$220.01
3739009	STLGTPOST-METAL OVER 25'	1990	0.7424	\$937.60	\$696.07	\$241.53
3739009	STLGTPOST-METAL OVER 25'	1991	0.6989	\$2,269.47	\$1,586.13	\$683.34
3739009	STLGTPOST-METAL OVER 25'	1992	0.6554	\$1,705.25	\$1,117.62	\$587.63
3739009	STLGTPOST-METAL OVER 25'	1993	0.6119	\$5,204.86	\$3,184.85	\$2,020.01
3739009	STLGTPOST-METAL OVER 25'	1994	0.5684	\$19,491.53	\$11,078.98	\$8,412.55
3739009	STLGTPOST-METAL OVER 25'	1995	0.5267	\$35,607.20	\$18,754.31	\$16,852.89
3739009	STLGTPOST-METAL OVER 25'	1996	0.4867	\$12,496.74	\$6,082.16	\$6,414.58
3739009	STLGTPOST-METAL OVER 25'	1997	0.4467	\$3,510.50	\$1,568.14	\$1,942.36
3739009	STLGTPOST-METAL OVER 25'	1998	0.3895	\$669.79	\$260.88	\$408.91
3739009	STLGTPOST-METAL OVER 25'	1999	0.3116	\$9,790.43	\$3,050.69	\$6,739.74
3739009	STLGTPOST-METAL OVER 25'	2000	0.2303	\$1,776.99	\$409.24	\$1,367.75
3739009	STLGTPOST-METAL OVER 25'	2001	0.1490	\$682.41	\$101.67	\$580.74
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1978	1.2807	\$189.07	\$242.14	(\$53.07)
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1979	1.2307	\$574.09	\$706.53	(\$132.44)

Massachusetts Electric Company
Town of Franklin
Detail of Streetlight Plant as of April 30, 2003

<u>PUC</u>	<u>Description</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1980	1.1807	\$551.79	\$651.49	(\$99.70)
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1981	1.1339	\$194.04	\$220.02	(\$25.98)
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1982	1.0904	\$249.88	\$272.46	(\$22.58)
3739020	HEAD ASSEM-GROUNDS/METAL POST	1983	1.0469	\$174.45	\$182.63	(\$8.18)
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1985	0.9599	\$52.29	\$50.19	\$2.10
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1986	0.9164	\$114.08	\$104.54	\$9.54
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1987	0.8729	\$672.75	\$587.24	\$85.51
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1988	0.8294	\$468.86	\$388.87	\$79.99
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1989	0.7859	\$482.52	\$379.21	\$103.31
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1990	0.7424	\$534.85	\$397.07	\$137.78
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1991	0.6989	\$728.00	\$508.79	\$219.21
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1992	0.6554	\$231.62	\$151.80	\$79.82
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1993	0.6119	\$1,030.30	\$630.44	\$399.86
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1994	0.5684	\$3,171.42	\$1,802.63	\$1,368.79
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1995	0.5267	\$999.41	\$526.38	\$473.03
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1996	0.4867	\$102.23	\$49.75	\$52.48
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1997	0.4467	\$791.17	\$353.41	\$437.76
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1998	0.3895	\$18.06	\$7.03	\$11.03
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1999	0.3116	\$4.65	\$1.44	\$3.21
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	2001	0.1490	\$6.26	\$0.93	\$5.33
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1983	1.0469	\$12,987.00	\$13,596.09	(\$609.09)
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1984	1.0034	\$712.53	\$714.95	(\$2.42)
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1985	0.9599	\$528.45	\$507.25	\$21.20
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1986	0.9164	\$386.13	\$353.84	\$32.29
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1987	0.8729	\$1,497.78	\$1,307.41	\$190.37
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1988	0.8294	\$962.44	\$798.24	\$164.20
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1989	0.7859	\$848.40	\$666.75	\$181.65
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1990	0.7424	\$840.86	\$624.25	\$216.61
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1991	0.6989	\$2,167.16	\$1,514.62	\$652.54
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1992	0.6554	\$303.27	\$198.76	\$104.51
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1993	0.6119	\$13,032.04	\$7,974.30	\$5,057.74
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1994	0.5684	\$8,715.90	\$4,954.11	\$3,761.79
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1995	0.5267	\$11,575.84	\$6,096.99	\$5,478.85
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1996	0.4867	\$3,256.41	\$1,584.89	\$1,671.52
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1997	0.4467	\$456.12	\$203.74	\$252.38
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1998	0.3895	\$1,331.87	\$518.76	\$813.11
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1999	0.3116	\$332.33	\$103.55	\$228.78
3739021	HEAD ASSEM-CONCRETE FOUNDATION	2001	0.1490	\$1,155.88	\$172.22	\$983.66
3739050	BRACKETS - ALL SIZES	1980	1.1807	\$8,201.20	\$9,683.15	(\$1,481.95)
3739050	BRACKETS - ALL SIZES	1982	1.0904	\$2,822.12	\$3,077.23	(\$255.11)
3739050	BRACKETS - ALL SIZES	1983	1.0469	\$1,993.40	\$2,086.89	(\$93.49)
3739050	BRACKETS - ALL SIZES	1984	1.0034	\$2,589.40	\$2,598.20	(\$8.80)
3739050	BRACKETS - ALL SIZES	1985	0.9599	\$2,644.08	\$2,538.05	\$106.03
3739050	BRACKETS - ALL SIZES	1986	0.9164	\$2,220.96	\$2,035.28	\$185.68
3739050	BRACKETS - ALL SIZES	1987	0.8729	\$3,592.40	\$3,135.80	\$456.60
3739050	BRACKETS - ALL SIZES	1988	0.8294	\$3,119.20	\$2,587.06	\$532.14
3739050	BRACKETS - ALL SIZES	1989	0.7859	\$3,601.15	\$2,830.14	\$771.01
3739050	BRACKETS - ALL SIZES	1990	0.7424	\$2,572.09	\$1,909.51	\$662.58
3739050	BRACKETS - ALL SIZES	1991	0.6989	\$5,004.48	\$3,497.63	\$1,506.85
3739050	BRACKETS - ALL SIZES	1992	0.6554	\$55,084.07	\$36,102.09	\$18,981.98
3739050	BRACKETS - ALL SIZES	1993	0.6119	\$2,920.80	\$1,787.23	\$1,133.57
3739050	BRACKETS - ALL SIZES	1994	0.5684	\$14,647.74	\$8,325.77	\$6,321.97
3739050	BRACKETS - ALL SIZES	1995	0.5267	\$22,554.95	\$11,879.69	\$10,675.26
3739050	BRACKETS - ALL SIZES	1996	0.4867	\$8,598.32	\$4,184.80	\$4,413.52
3739050	BRACKETS - ALL SIZES	1997	0.4467	\$1,721.98	\$769.20	\$952.78
3739050	BRACKETS - ALL SIZES	1998	0.3895	\$1,213.91	\$472.81	\$741.10
3739050	BRACKETS - ALL SIZES	1999	0.3116	\$9,356.41	\$2,915.45	\$6,440.96
3739050	BRACKETS - ALL SIZES	2000	0.2303	\$3,395.52	\$781.98	\$2,613.54
3739050	BRACKETS - ALL SIZES	2001	0.1490	\$1,443.58	\$215.09	\$1,228.49
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1979	1.2307	\$0.03	\$0.03	\$0.00
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1992	0.6554	\$90.21	\$59.12	\$31.09
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1993	0.6119	\$1,897.41	\$1,161.02	\$736.39
3739109	HEAD ASSEM-PE CTRL 15000-22500	1992	0.6554	\$1,870.16	\$1,225.70	\$644.46
3739113	FLOODLT ASSEM PE-15000-22500	1980	1.1807	\$5,455.45	\$6,441.24	(\$985.79)
3739123	STREETLT ASM S PE-25500	1992	0.6554	\$746.90	\$489.51	\$257.39
3739123	STREETLT ASM S PE-25500	1993	0.6119	\$676.93	\$414.21	\$262.72
3739123	STREETLT ASM S PE-25500	1994	0.5684	\$1,819.11	\$1,033.98	\$785.13

**Massachusetts Electric Company
Town of Franklin
Detail of Streetlight Plant as of April 30, 2003**

<u>PUC</u>	<u>Description</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)
3739123	STREETLT ASM S PE-25500	1995	0.5267	\$4,203.25	\$2,213.85	\$1,989.40
3739123	STREETLT ASM S PE-25500	1996	0.4867	\$429.87	\$209.21	\$220.66
3739123	STREETLT ASM S PE-25500	1997	0.4467	\$601.16	\$268.53	\$332.63
3739123	STREETLT ASM S PE-25500	1998	0.3895	\$6,399.58	\$2,492.63	\$3,906.95
3739123	STREETLT ASM S PE-25500	1999	0.3116	\$1,090.11	\$339.67	\$750.44
3739123	STREETLT ASM S PE-25500	2000	0.2303	\$1,344.24	\$309.57	\$1,034.67
3739123	STREETLT ASM S PE-25500	2001	0.1490	\$922.14	\$137.39	\$784.75
3739123	STREETLT ASM S PE-25500	2002	0.0677	\$658.28	\$44.56	\$613.72
3739124	STREETLT ASM S PE-50000	1987	0.8729	\$264.70	\$231.05	\$33.65
3739124	STREETLT ASM S PE-50000	1988	0.8294	\$296.62	\$246.01	\$50.61
3739124	STREETLT ASM S PE-50000	1989	0.7859	\$906.96	\$712.77	\$194.19
3739124	STREETLT ASM S PE-50000	1990	0.7424	\$615.08	\$456.63	\$158.45
3739124	STREETLT ASM S PE-50000	1991	0.6989	\$706.88	\$494.03	\$212.85
3739124	STREETLT ASM S PE-50000	1992	0.6554	\$668.06	\$437.84	\$230.22
3739124	STREETLT ASM S PE-50000	1995	0.5267	\$1,268.07	\$667.89	\$600.18
3739124	STREETLT ASM S PE-50000	1996	0.4867	\$1,172.22	\$570.51	\$601.71
3739124	STREETLT ASM S PE-50000	1998	0.3895	\$91.24	\$35.53	\$55.71
3739127	STREETLT ASM S PE-9500-16000	1987	0.8729	\$1,387.52	\$1,211.16	\$176.36
3739127	STREETLT ASM S PE-9500-16000	1988	0.8294	\$792.57	\$657.35	\$135.22
3739127	STREETLT ASM S PE-9500-16000	1989	0.7859	\$1,295.70	\$1,018.29	\$277.41
3739127	STREETLT ASM S PE-9500-16000	1990	0.7424	\$859.05	\$637.75	\$221.30
3739127	STREETLT ASM S PE-9500-16000	1991	0.6989	\$3,713.22	\$2,595.16	\$1,118.06
3739127	STREETLT ASM S PE-9500-16000	1992	0.6554	\$4,131.05	\$2,707.49	\$1,423.56
3739127	STREETLT ASM S PE-9500-16000	1993	0.6119	\$462.84	\$283.21	\$179.63
3739127	STREETLT ASM S PE-9500-16000	1994	0.5684	\$2,057.38	\$1,169.41	\$887.97
3739127	STREETLT ASM S PE-9500-16000	1995	0.5267	\$1,037.72	\$546.56	\$491.16
3739127	STREETLT ASM S PE-9500-16000	1996	0.4867	\$622.86	\$303.14	\$319.72
3739127	STREETLT ASM S PE-9500-16000	1997	0.4467	\$137.87	\$61.58	\$76.29
3739127	STREETLT ASM S PE-9500-16000	1998	0.3895	\$293.33	\$114.25	\$179.08
3739127	STREETLT ASM S PE-9500-16000	1999	0.3116	\$1,180.08	\$367.71	\$812.37
3739127	STREETLT ASM S PE-9500-16000	2000	0.2303	\$196.57	\$45.27	\$151.30
3739127	STREETLT ASM S PE-9500-16000	2002	0.0677	\$790.55	\$53.52	\$737.03
3739128	STREETLT ASM S PE-4000	1992	0.6554	\$91,823.74	\$60,181.27	\$31,642.47
3739128	STREETLT ASM S PE-4000	1993	0.6119	\$10,804.50	\$6,611.27	\$4,193.23
3739128	STREETLT ASM S PE-4000	1994	0.5684	\$31,683.89	\$18,009.12	\$13,674.77
3739128	STREETLT ASM S PE-4000	1995	0.5267	\$26,099.86	\$13,746.79	\$12,353.07
3739128	STREETLT ASM S PE-4000	1996	0.4867	\$14,510.70	\$7,062.35	\$7,448.35
3739128	STREETLT ASM S PE-4000	1997	0.4467	\$3,619.23	\$1,616.71	\$2,002.52
3739128	STREETLT ASM S PE-4000	1998	0.3895	\$11,071.22	\$4,312.24	\$6,758.98
3739128	STREETLT ASM S PE-4000	1999	0.3116	\$16,646.97	\$5,187.19	\$11,459.78
3739128	STREETLT ASM S PE-4000	2000	0.2303	\$7,954.31	\$1,831.87	\$6,122.44
3739128	STREETLT ASM S PE-4000	2001	0.1490	\$7,202.38	\$1,073.15	\$6,129.23
3739128	STREETLT ASM S PE-4000	2002	0.0677	\$1,922.72	\$130.16	\$1,792.56
3739302	STREETLT ASM I PE W/ENCL GLASS	1981	1.1339	\$184.04	\$208.68	(\$24.64)
3739435	FLOODLT ASSEM-HP S-22000-27500	1997	0.4467	\$597.79	\$267.03	\$330.76
3739435	FLOODLT ASSEM-HP S-22000-27500	1999	0.3116	\$1,572.54	\$490.00	\$1,082.54
3739435	FLOODLT ASSEM-HP S-22000-27500	2001	0.1490	\$269.68	\$40.18	\$229.50
3739435	FLOODLT ASSEM-HP S-22000-27500	2002	0.0677	\$433.24	\$29.33	\$403.91
3739440	FLOODLT ASSEM-HP S-50000	1994	0.5684	\$3,635.62	\$2,066.48	\$1,569.14
3739440	FLOODLT ASSEM-HP S-50000	1995	0.5267	\$5,049.06	\$2,659.33	\$2,389.73
3739440	FLOODLT ASSEM-HP S-50000	1996	0.4867	\$7,848.40	\$3,819.81	\$4,028.59
3739440	FLOODLT ASSEM-HP S-50000	1997	0.4467	\$2,278.32	\$1,017.72	\$1,260.60
3739440	FLOODLT ASSEM-HP S-50000	1998	0.3895	\$14,095.82	\$5,490.32	\$8,605.50
3739440	FLOODLT ASSEM-HP S-50000	1999	0.3116	\$2,260.96	\$704.51	\$1,556.45
3739440	FLOODLT ASSEM-HP S-50000	2000	0.2303	\$5,301.25	\$1,220.87	\$4,080.38
3739440	FLOODLT ASSEM-HP S-50000	2001	0.1490	\$2,297.20	\$342.28	\$1,954.92
3739440	FLOODLT ASSEM-HP S-50000	2002	0.0677	<u>\$280.79</u>	<u>\$19.00</u>	<u>\$261.79</u>
				\$846,659.77	\$518,536.43	\$328,123.34

- (a) Internal 7 Digit PUC under FERC account 373
(b) Literal accompanying 7 Digit PUC
(c) Per Company Asset Management System
(d) Page 26 for applicable Year of Addition
(e) Per Company Asset Management System
(f) Column (d) x Column (e)
(g) Column (e) - Column (f)

**Massachusetts Electric Company
Town of Franklin
Summary of Retired Streetlight Plant through April 30, 2003**

<u>PUC</u>	<u>Description</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>	<u>Common to Overhead and Underground</u>	<u>Underground Related</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)
3735003	OVHD COND - 1/C NO. 6	\$16,675.49	\$14,071.25	\$2,604.24	\$2,604.24	
3735044	OVHD COND - CUTOOUT	\$42.78	\$49.02	(\$6.24)	(\$6.24)	
3735045	OVHD COND - LIGHTNING ARRESTER	\$88.87	\$109.94	(\$21.07)	(\$21.07)	
3735048	OVHD COND - PHOTO-ELEC CELL	\$200.85	\$119.19	\$81.66	\$81.66	
3735050	OVHD COND - CONTROLLER	\$220.72	\$141.26	\$79.46	\$79.46	
3735051	OVHD COND - PROTECTOR	\$498.22	\$499.62	(\$1.40)	(\$1.40)	
3737005	NONMETAL COVERED - 1/C NO. 6	\$94.86	\$148.60	(\$53.74)		(\$53.74)
3737062	DIRECT BURIED - 1/C NO. 6	\$340.60	\$243.64	\$96.96		\$96.96
3737072	DIRECT BURIED - 2/C NO. 6	\$180.00	\$206.82	(\$26.82)		(\$26.82)
3739009	STLGTPOST-METAL OVER 25'	\$2,994.69	\$2,440.77	\$553.92		\$553.92
3739021	HEAD ASSEM-CONCRETE FOUNDATION	\$935.76	\$733.49	\$202.27		\$202.27
3739032		\$165.88	\$228.94	(\$63.06)	(\$63.06)	
3739050	BRACKETS - ALL SIZES	\$98,282.84	\$79,203.28	\$19,079.56	\$19,079.56	
3739101	HEAD ASSEM-ALL LUMENS	\$1,336.56	\$974.29	\$362.27	\$362.27	
3739102	HEAD ASSEM-PE CTRL ALL LUMENS	\$3,315.01	\$756.69	\$2,558.32	\$2,558.32	
3739103	HEAD ASSEM-MV W/EG 4200-8600L	\$489.06	\$268.37	\$220.69	\$220.69	
3739107	HEAD ASSEM-PE CTRL 4200-8600L	\$88,148.66	\$50,635.88	\$37,512.78	\$37,512.78	
3739108	HEAD ASSEM-PE CTRL 12000L	\$88.84	\$14.21	\$74.63	\$74.63	
3739109	HEAD ASSEM-PE CTRL 15000-22500	\$25,332.78	\$16,808.97	\$8,523.81	\$8,523.81	
3739110	HEAD ASSEM-PE CTRL 35000-63000	\$176.84	\$186.86	(\$10.02)	(\$10.02)	
3739111	FLOODLT ASSEM MV-15000-22500	\$702.77	\$364.34	\$338.43	\$338.43	
3739113	FLOODLT ASSEM PE-15000-22500	\$40,530.29	\$21,891.65	\$18,638.64	\$18,638.64	
3739114	FLOODLT ASSEM PE-63000	\$30,776.67	\$16,174.80	\$14,601.87	\$14,601.87	
3739123	STREETLT ASM S PE-25500	\$50,345.99	\$15,417.71	\$34,928.28	\$34,928.28	
3739124	STREETLT ASM S PE-50000	\$2,878.64	\$1,495.55	\$1,383.09	\$1,383.09	
3739127	STREETLT ASM S PE-9500-16000	\$1,564.63	\$403.52	\$1,161.11	\$1,161.11	
3739128	STREETLT ASM S PE-4000	\$43,531.59	\$16,809.84	\$26,721.75	\$26,721.75	
3739301	STREETLT ASM INCANDESCENT	\$4,558.19	\$4,489.84	\$68.35	\$68.35	
3739302	STREETLT ASM I PE W/ENCL GLASS	\$82,327.84	\$67,547.41	\$14,780.43	\$14,780.43	
3739401	STREETLT ASM I OPEN REFLECTOR	\$424.28	\$693.69	(\$269.41)	(\$269.41)	
3739404	STREETLT ASM I PE W/ENCL GLASS	\$298.55	\$83.59	\$214.96	\$214.96	
3739435	FLOODLT ASSEM-HP S-22000-27500	\$3,153.52	\$874.26	\$2,279.26	\$2,279.26	
3739440	FLOODLT ASSEM-HP S-50000	<u>\$51,689.50</u>	<u>\$22,679.73</u>	<u>\$29,009.77</u>	<u>\$29,009.77</u>	
		\$552,391.77	\$336,767.02	\$215,624.75	\$214,852.16	\$772.59

(a) Internal 7 Digit PUC under FERC account 373

(b) - (e) Summarized from Page 13-25

(f) and (g) Unamortized values split by equipment common to overhead and underground and underground only

Massachusetts Electric Company
Town of Franklin
Summary of Retired Streetlight Plant through April 30, 2003

<u>PUC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3735003	OVHD COND - 1/C NO. 6	1964	1914	2.0000	\$168.27	\$336.54	(\$168.27)
3735003	OVHD COND - 1/C NO. 6	1964	1920	1.7599	\$359.16	\$632.12	(\$272.96)
3735003	OVHD COND - 1/C NO. 6	1964	1938	1.0399	\$398.27	\$414.20	(\$15.93)
3735003	OVHD COND - 1/C NO. 6	1964	1940	0.9591	\$6.12	\$5.87	\$0.25
3735003	OVHD COND - 1/C NO. 6	1964	1947	0.6799	\$182.07	\$123.80	\$58.27
3735003	OVHD COND - 1/C NO. 6	1964	1950	0.5599	\$682.91	\$382.42	\$300.49
3735003	OVHD COND - 1/C NO. 6	1965	1950	0.6000	\$2,723.30	\$1,633.98	\$1,089.32
3735003	OVHD COND - 1/C NO. 6	1966	1950	0.6399	\$5,490.24	\$3,513.75	\$1,976.49
3735003	OVHD COND - 1/C NO. 6	1967	1920	1.8799	\$849.28	\$1,596.64	(\$747.36)
3735003	OVHD COND - 1/C NO. 6	1967	1921	1.8398	\$45.82	\$84.30	(\$38.48)
3735003	OVHD COND - 1/C NO. 6	1967	1940	1.0799	\$258.69	\$279.38	(\$20.69)
3735003	OVHD COND - 1/C NO. 6	1967	1950	0.6800	\$2,677.25	\$1,820.53	\$856.72
3735003	OVHD COND - 1/C NO. 6	1967	1961	0.2399	\$173.06	\$41.53	\$131.53
3735003	OVHD COND - 1/C NO. 6	1968	1930	1.5199	\$70.62	\$107.34	(\$36.72)
3735003	OVHD COND - 1/C NO. 6	1968	1961	0.2799	\$442.86	\$124.00	\$318.86
3735003	OVHD COND - 1/C NO. 6	1969	1950	0.7599	\$325.99	\$247.75	\$78.24
3735003	OVHD COND - 1/C NO. 6	1975	1960	0.6045	\$19.65	\$11.88	\$7.77
3735003	OVHD COND - 1/C NO. 6	1976	1931	1.8150	\$42.00	\$76.23	(\$34.23)
3735003	OVHD COND - 1/C NO. 6	1976	1936	1.6142	\$8.40	\$13.56	(\$5.16)
3735003	OVHD COND - 1/C NO. 6	1976	1937	1.5745	\$16.43	\$25.87	(\$9.44)
3735003	OVHD COND - 1/C NO. 6	1976	1953	0.9347	\$25.13	\$23.49	\$1.64
3735003	OVHD COND - 1/C NO. 6	1976	1954	0.8944	\$15.45	\$13.82	\$1.63
3735003	OVHD COND - 1/C NO. 6	1977	1938	1.5849	\$1,291.51	\$2,047.04	(\$755.53)
3735003	OVHD COND - 1/C NO. 6	1977	1960	0.7049	\$122.40	\$86.29	\$36.11
3735003	OVHD COND - 1/C NO. 6	1978	1938	1.6349	\$218.37	\$357.03	(\$138.66)
3735003	OVHD COND - 1/C NO. 6	1978	1950	1.1549	\$62.16	\$71.79	(\$9.63)
3735003	OVHD COND - 1/C NO. 6	1994	1963	1.2500	\$0.08	\$0.10	(\$0.02)
3735044	OVHD COND - CUTOUT	1966	1950	0.6396	\$19.87	\$12.71	\$7.16
3735044	OVHD COND - CUTOUT	1977	1938	1.5848	\$22.91	\$36.31	(\$13.40)
3735045	OVHD COND - LIGHTNING ARRESTER	1966	1950	0.6397	\$32.70	\$20.92	\$11.78
3735045	OVHD COND - LIGHTNING ARRESTER	1977	1938	1.5848	\$56.17	\$89.02	(\$32.85)
3735048	OVHD COND - PHOTO-ELEC CELL	1966	1950	0.6399	\$49.27	\$31.53	\$17.74
3735048	OVHD COND - PHOTO-ELEC CELL	1966	1960	0.2399	\$49.27	\$11.82	\$37.45
3735048	OVHD COND - PHOTO-ELEC CELL	1969	1956	0.5199	\$49.04	\$25.50	\$23.54
3735048	OVHD COND - PHOTO-ELEC CELL	1977	1954	0.9449	\$53.27	\$50.34	\$2.93
3735050	OVHD COND - CONTROLLER	1966	1950	0.6399	\$220.72	\$141.26	\$79.46
3735051	OVHD COND - PROTECTOR	1966	1949	0.6799	\$156.78	\$106.61	\$50.17
3735051	OVHD COND - PROTECTOR	1966	1950	0.6399	\$156.78	\$100.33	\$56.45
3735051	OVHD COND - PROTECTOR	1977	1938	1.5849	\$184.66	\$292.68	(\$108.02)
3737005	NONMETAL COVERED - 1/C NO. 6	2001	1968	1.5665	\$94.86	\$148.60	(\$53.74)
3737062	DIRECT BURIED - 1/C NO. 6	1996	1963	1.4289	\$74.50	\$106.46	(\$31.96)
3737062	DIRECT BURIED - 1/C NO. 6	1998	1963	1.5260	\$58.11	\$88.68	(\$30.57)
3737062	DIRECT BURIED - 1/C NO. 6	1998	1992	0.2658	\$51.75	\$13.76	\$37.99
3737062	DIRECT BURIED - 1/C NO. 6	1998	1993	0.2223	\$156.24	\$34.74	\$121.50
3737072	DIRECT BURIED - 1/C NO. 6	1996	1970	1.1490	\$180.00	\$206.82	(\$26.82)
3739009	STLGTPOST-METAL OVER 25'	1971	1954	0.6799	\$275.47	\$187.31	\$88.16
3739009	STLGTPOST-METAL OVER 25'	1974	1954	0.7999	\$289.03	\$231.22	\$57.81
3739009	STLGTPOST-METAL OVER 25'	1977	1961	0.6649	\$937.57	\$623.48	\$314.09
3739009	STLGTPOST-METAL OVER 25'	1988	1974	0.6461	\$262.34	\$169.52	\$92.82
3739009	STLGTPOST-METAL OVER 25'	1996	1976	0.8939	\$286.57	\$256.19	\$30.38
3739009	STLGTPOST-METAL OVER 25'	1997	1976	0.9339	\$286.57	\$267.65	\$18.92
3739009	STLGTPOST-METAL OVER 25'	1997	1977	0.8839	\$328.57	\$290.45	\$38.12
3739009	STLGTPOST-METAL OVER 25'	2002	1977	1.2629	\$328.57	\$414.95	(\$86.38)
3739021	HEAD ASSEM-CONCRETE FOUNDATIO	1988	1972	0.7261	\$233.76	\$169.75	\$64.01
3739021	HEAD ASSEM-CONCRETE FOUNDATIO	1997	1983	0.6001	\$175.50	\$105.33	\$70.17
3739021	HEAD ASSEM-CONCRETE FOUNDATIO	1999	1983	0.7351	\$175.50	\$129.02	\$46.48
3739021	HEAD ASSEM-CONCRETE FOUNDATIO	2001	1983	0.8977	\$175.50	\$157.56	\$17.94
3739021	HEAD ASSEM-CONCRETE FOUNDATIO	2002	1983	0.9791	\$175.50	\$171.83	\$3.67
3739032	STREETLIGHTS	1992	1960	1.3801	\$165.88	\$228.94	(\$63.06)
3739050	BRACKETS - ALL SIZES	1980	1948	1.3349	\$67.96	\$90.72	(\$22.76)
3739050	BRACKETS - ALL SIZES	1980	1956	1.0148	\$67.96	\$68.97	(\$1.01)
3739050	BRACKETS - ALL SIZES	1980	1962	0.7748	\$67.96	\$52.66	\$15.30
3739050	BRACKETS - ALL SIZES	1980	1966	0.6149	\$67.96	\$41.79	\$26.17
3739050	BRACKETS - ALL SIZES	1980	1967	0.5749	\$135.92	\$78.15	\$57.77
3739050	BRACKETS - ALL SIZES	1980	1969	0.4949	\$67.96	\$33.64	\$34.32
3739050	BRACKETS - ALL SIZES	1981	1946	1.4616	\$135.30	\$197.76	(\$62.46)
3739050	BRACKETS - ALL SIZES	1981	1947	1.4215	\$67.34	\$95.73	(\$28.39)
3739050	BRACKETS - ALL SIZES	1981	1960	0.9016	\$67.34	\$60.72	\$6.62
3739050	BRACKETS - ALL SIZES	1981	1966	0.6616	\$134.68	\$89.11	\$45.57
3739050	BRACKETS - ALL SIZES	1981	1968	0.5816	\$135.30	\$78.70	\$56.60
3739050	BRACKETS - ALL SIZES	1981	1969	0.5416	\$202.02	\$109.43	\$92.59
3739050	BRACKETS - ALL SIZES	1981	1970	0.5016	\$67.34	\$33.78	\$33.56
3739050	BRACKETS - ALL SIZES	1981	1971	0.4616	\$67.34	\$31.09	\$36.25
3739050	BRACKETS - ALL SIZES	1981	1973	0.3816	\$67.96	\$25.94	\$42.02
3739050	BRACKETS - ALL SIZES	1981	1981	0.0000	\$67.34	\$0.00	\$67.34
3739050	BRACKETS - ALL SIZES	1982	1947	1.4651	\$67.34	\$98.66	(\$31.32)
3739050	BRACKETS - ALL SIZES	1982	1960	0.9451	\$269.35	\$254.58	\$14.77
3739050	BRACKETS - ALL SIZES	1982	1962	0.8651	\$67.34	\$58.26	\$9.08
3739050	BRACKETS - ALL SIZES	1982	1965	0.7451	\$63.85	\$47.58	\$16.27
3739050	BRACKETS - ALL SIZES	1982	1966	0.7051	\$127.70	\$90.05	\$37.65
3739050	BRACKETS - ALL SIZES	1982	1967	0.6651	\$134.68	\$89.58	\$45.10
3739050	BRACKETS - ALL SIZES	1982	1968	0.6251	\$269.36	\$168.40	\$100.96
3739050	BRACKETS - ALL SIZES	1982	1969	0.5851	\$269.36	\$157.62	\$111.74
3739050	BRACKETS - ALL SIZES	1982	1970	0.5451	\$63.85	\$34.81	\$29.04
3739050	BRACKETS - ALL SIZES	1982	1971	0.5051	\$198.53	\$100.29	\$98.24
3739050	BRACKETS - ALL SIZES	1982	1980	0.0901	\$67.34	\$6.07	\$61.27
3739050	BRACKETS - ALL SIZES	1983	1936	1.9486	\$63.13	\$123.02	(\$59.89)

Massachusetts Electric Company
Town of Franklin
Summary of Retired Streetlight Plant through April 30, 200

<u>PUC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3739050	BRACKETS - ALL SIZES	1983	1946	1.5486	\$63.85	\$98.88	(\$35.03)
3739050	BRACKETS - ALL SIZES	1983	1958	1.0685	\$63.13	\$67.46	(\$4.33)
3739050	BRACKETS - ALL SIZES	1983	1959	1.0286	\$63.13	\$64.94	(\$1.81)
3739050	BRACKETS - ALL SIZES	1983	1960	0.9886	\$189.39	\$187.24	\$2.15
3739050	BRACKETS - ALL SIZES	1983	1961	0.9486	\$63.13	\$59.89	\$3.24
3739050	BRACKETS - ALL SIZES	1983	1966	0.7486	\$63.13	\$47.26	\$15.87
3739050	BRACKETS - ALL SIZES	1983	1967	0.7086	\$63.85	\$45.25	\$18.60
3739050	BRACKETS - ALL SIZES	1983	1968	0.6686	\$126.26	\$84.43	\$41.83
3739050	BRACKETS - ALL SIZES	1983	1969	0.6286	\$317.81	\$199.80	\$118.01
3739050	BRACKETS - ALL SIZES	1983	1970	0.5886	\$253.24	\$149.08	\$104.16
3739050	BRACKETS - ALL SIZES	1983	1971	0.5485	\$63.13	\$34.63	\$28.50
3739050	BRACKETS - ALL SIZES	1983	1972	0.5086	\$126.98	\$64.59	\$62.39
3739050	BRACKETS - ALL SIZES	1983	1973	0.4685	\$63.85	\$29.92	\$33.93
3739050	BRACKETS - ALL SIZES	1984	1946	1.5920	\$62.90	\$100.14	(\$37.24)
3739050	BRACKETS - ALL SIZES	1984	1960	1.0321	\$125.80	\$129.85	(\$4.05)
3739050	BRACKETS - ALL SIZES	1984	1961	0.9921	\$188.70	\$187.22	\$1.48
3739050	BRACKETS - ALL SIZES	1984	1962	0.9521	\$63.13	\$60.11	\$3.02
3739050	BRACKETS - ALL SIZES	1984	1964	0.8721	\$62.90	\$54.86	\$8.04
3739050	BRACKETS - ALL SIZES	1984	1970	0.6321	\$189.16	\$119.58	\$69.58
3739050	BRACKETS - ALL SIZES	1984	1971	0.5921	\$188.69	\$111.74	\$76.95
3739050	BRACKETS - ALL SIZES	1984	1977	0.3271	\$62.90	\$20.58	\$42.32
3739050	BRACKETS - ALL SIZES	1985	1949	1.5156	\$62.79	\$95.17	(\$32.38)
3739050	BRACKETS - ALL SIZES	1985	1960	1.0756	\$188.47	\$202.73	(\$14.26)
3739050	BRACKETS - ALL SIZES	1985	1961	1.0356	\$62.79	\$65.03	(\$2.24)
3739050	BRACKETS - ALL SIZES	1985	1967	0.7956	\$62.79	\$49.96	\$12.83
3739050	BRACKETS - ALL SIZES	1985	1969	0.7155	\$62.90	\$45.01	\$17.89
3739050	BRACKETS - ALL SIZES	1985	1970	0.6755	\$62.79	\$42.42	\$20.37
3739050	BRACKETS - ALL SIZES	1985	1972	0.5956	\$314.04	\$187.07	\$126.97
3739050	BRACKETS - ALL SIZES	1985	1978	0.3206	\$125.57	\$40.27	\$85.30
3739050	BRACKETS - ALL SIZES	1986	1960	1.1191	\$188.37	\$210.82	(\$22.45)
3739050	BRACKETS - ALL SIZES	1986	1962	1.0391	\$62.37	\$64.81	(\$2.44)
3739050	BRACKETS - ALL SIZES	1986	1969	0.7591	\$62.37	\$47.35	\$15.02
3739050	BRACKETS - ALL SIZES	1986	1971	0.6791	\$124.74	\$84.72	\$40.02
3739050	BRACKETS - ALL SIZES	1986	1972	0.6390	\$62.37	\$39.86	\$22.51
3739050	BRACKETS - ALL SIZES	1986	1975	0.5141	\$62.37	\$32.07	\$30.30
3739050	BRACKETS - ALL SIZES	1986	1979	0.3140	\$62.37	\$19.59	\$42.78
3739050	BRACKETS - ALL SIZES	1986	1985	0.0433	\$188.36	\$8.17	\$180.19
3739050	BRACKETS - ALL SIZES	1987	1949	1.6026	\$61.99	\$99.35	(\$37.36)
3739050	BRACKETS - ALL SIZES	1987	1971	0.7226	\$124.74	\$90.14	\$34.60
3739050	BRACKETS - ALL SIZES	1987	1983	0.1738	\$61.99	\$10.78	\$51.21
3739050	BRACKETS - ALL SIZES	1988	1947	1.7261	\$124.12	\$214.25	(\$90.13)
3739050	BRACKETS - ALL SIZES	1988	1949	1.6460	\$62.13	\$102.27	(\$40.14)
3739050	BRACKETS - ALL SIZES	1988	1962	1.1261	\$62.13	\$69.97	(\$7.84)
3739050	BRACKETS - ALL SIZES	1988	1967	0.9261	\$372.80	\$345.28	\$27.52
3739050	BRACKETS - ALL SIZES	1988	1969	0.8461	\$62.13	\$52.57	\$9.56
3739050	BRACKETS - ALL SIZES	1988	1977	0.5010	\$62.13	\$31.13	\$31.00
3739050	BRACKETS - ALL SIZES	1988	1979	0.4011	\$186.40	\$74.78	\$111.62
3739050	BRACKETS - ALL SIZES	1989	1948	1.7295	\$62.38	\$107.89	(\$45.51)
3739050	BRACKETS - ALL SIZES	1989	1957	1.3696	\$62.38	\$85.44	(\$23.06)
3739050	BRACKETS - ALL SIZES	1989	1960	1.2496	\$311.65	\$389.46	(\$77.81)
3739050	BRACKETS - ALL SIZES	1989	1962	1.1696	\$497.80	\$582.27	(\$84.47)
3739050	BRACKETS - ALL SIZES	1989	1964	1.0896	\$62.38	\$67.97	(\$5.59)
3739050	BRACKETS - ALL SIZES	1989	1968	0.9296	\$62.38	\$57.99	\$4.39
3739050	BRACKETS - ALL SIZES	1989	1970	0.8496	\$187.14	\$159.01	\$28.13
3739050	BRACKETS - ALL SIZES	1989	1971	0.8096	\$187.14	\$151.52	\$35.62
3739050	BRACKETS - ALL SIZES	1989	1972	0.7696	\$187.14	\$144.04	\$43.10
3739050	BRACKETS - ALL SIZES	1989	1975	0.6446	\$62.13	\$40.05	\$22.08
3739050	BRACKETS - ALL SIZES	1989	1976	0.5945	\$62.38	\$37.09	\$25.29
3739050	BRACKETS - ALL SIZES	1990	1941	2.0530	\$62.38	\$128.07	(\$65.69)
3739050	BRACKETS - ALL SIZES	1990	1946	1.8531	\$2,321.14	\$4,301.53	(\$1,980.39)
3739050	BRACKETS - ALL SIZES	1990	1947	1.8131	\$690.06	\$1,251.21	(\$561.15)
3739050	BRACKETS - ALL SIZES	1990	1948	1.7731	\$62.73	\$111.23	(\$48.50)
3739050	BRACKETS - ALL SIZES	1990	1949	1.7331	\$188.20	\$326.18	(\$137.98)
3739050	BRACKETS - ALL SIZES	1990	1950	1.6931	\$188.19	\$318.64	(\$130.45)
3739050	BRACKETS - ALL SIZES	1990	1952	1.6131	\$62.73	\$101.19	(\$38.46)
3739050	BRACKETS - ALL SIZES	1990	1953	1.5731	\$313.67	\$493.46	(\$179.79)
3739050	BRACKETS - ALL SIZES	1990	1955	1.4930	\$62.73	\$93.66	(\$30.93)
3739050	BRACKETS - ALL SIZES	1990	1956	1.4531	\$188.20	\$273.49	(\$85.29)
3739050	BRACKETS - ALL SIZES	1990	1958	1.3731	\$62.73	\$86.14	(\$23.41)
3739050	BRACKETS - ALL SIZES	1990	1962	1.2131	\$439.12	\$532.74	(\$93.62)
3739050	BRACKETS - ALL SIZES	1990	1963	1.1731	\$815.53	\$956.77	(\$141.24)
3739050	BRACKETS - ALL SIZES	1990	1964	1.1331	\$313.65	\$355.42	(\$41.77)
3739050	BRACKETS - ALL SIZES	1990	1965	1.0930	\$62.73	\$68.57	(\$5.84)
3739050	BRACKETS - ALL SIZES	1990	1966	1.0531	\$313.65	\$330.33	(\$16.68)
3739050	BRACKETS - ALL SIZES	1990	1967	1.0131	\$125.46	\$127.11	(\$1.65)
3739050	BRACKETS - ALL SIZES	1990	1968	0.9731	\$690.07	\$671.57	\$18.50
3739050	BRACKETS - ALL SIZES	1990	1969	0.9331	\$1,380.12	\$1,287.92	\$92.20
3739050	BRACKETS - ALL SIZES	1990	1970	0.8931	\$564.57	\$504.27	\$60.30
3739050	BRACKETS - ALL SIZES	1990	1971	0.8531	\$187.84	\$160.26	\$27.58
3739050	BRACKETS - ALL SIZES	1990	1980	0.4381	\$125.47	\$54.98	\$70.49
3739050	BRACKETS - ALL SIZES	1990	1988	0.0868	\$62.73	\$5.45	\$57.28
3739050	BRACKETS - ALL SIZES	1991	1946	1.8966	\$569.57	\$1,080.30	(\$510.73)
3739050	BRACKETS - ALL SIZES	1991	1947	1.8566	\$315.33	\$585.47	(\$270.14)
3739050	BRACKETS - ALL SIZES	1991	1949	1.7766	\$250.94	\$445.84	(\$194.90)
3739050	BRACKETS - ALL SIZES	1991	1956	1.4966	\$125.47	\$187.79	(\$62.32)
3739050	BRACKETS - ALL SIZES	1991	1959	1.3766	\$250.94	\$345.46	(\$94.52)
3739050	BRACKETS - ALL SIZES	1991	1962	1.2566	\$62.73	\$78.83	(\$16.10)

**Massachusetts Electric Company
Town of Franklin
Summary of Retired Streetlight Plant through April 30, 200**

<u>PUC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3739050	BRACKETS - ALL SIZES	1991	1964	1.1766	\$62.73	\$73.81	(\$11.08)
3739050	BRACKETS - ALL SIZES	1991	1969	0.9766	\$439.13	\$428.89	\$10.24
3739050	BRACKETS - ALL SIZES	1991	1971	0.8966	\$126.02	\$113.00	\$13.02
3739050	BRACKETS - ALL SIZES	1991	1977	0.6316	\$188.20	\$118.88	\$69.32
3739050	BRACKETS - ALL SIZES	1991	1979	0.5316	\$949.28	\$504.73	\$444.55
3739050	BRACKETS - ALL SIZES	1991	1991	0.0000	\$63.29	\$0.00	\$63.29
3739050	BRACKETS - ALL SIZES	1992	1946	1.9401	\$513.44	\$996.17	(\$482.73)
3739050	BRACKETS - ALL SIZES	1992	1947	1.9001	\$320.90	\$609.77	(\$288.87)
3739050	BRACKETS - ALL SIZES	1992	1948	1.8601	\$192.54	\$358.16	(\$165.62)
3739050	BRACKETS - ALL SIZES	1992	1950	1.7801	\$64.18	\$114.25	(\$50.07)
3739050	BRACKETS - ALL SIZES	1992	1951	1.7401	\$64.18	\$111.68	(\$47.50)
3739050	BRACKETS - ALL SIZES	1992	1960	1.3801	\$64.18	\$88.58	(\$24.40)
3739050	BRACKETS - ALL SIZES	1992	1961	1.3401	\$178.66	\$239.44	(\$60.78)
3739050	BRACKETS - ALL SIZES	1992	1962	1.3001	\$385.08	\$500.68	(\$115.60)
3739050	BRACKETS - ALL SIZES	1992	1963	1.2600	\$64.18	\$80.87	(\$16.69)
3739050	BRACKETS - ALL SIZES	1992	1966	1.1401	\$128.36	\$146.35	(\$17.99)
3739050	BRACKETS - ALL SIZES	1992	1968	1.0601	\$1,476.12	\$1,564.98	(\$88.86)
3739050	BRACKETS - ALL SIZES	1992	1969	1.0201	\$2,182.10	\$2,226.17	(\$44.07)
3739050	BRACKETS - ALL SIZES	1992	1970	0.9801	\$192.54	\$188.72	\$3.82
3739050	BRACKETS - ALL SIZES	1992	1971	0.9401	\$385.08	\$362.05	\$23.03
3739050	BRACKETS - ALL SIZES	1992	1972	0.9001	\$64.18	\$57.77	\$6.41
3739050	BRACKETS - ALL SIZES	1992	1973	0.8601	\$641.80	\$552.07	\$89.73
3739050	BRACKETS - ALL SIZES	1992	1977	0.6751	\$577.62	\$390.00	\$187.62
3739050	BRACKETS - ALL SIZES	1992	1978	0.6251	\$128.36	\$80.25	\$48.11
3739050	BRACKETS - ALL SIZES	1992	1979	0.5751	\$128.36	\$73.83	\$54.53
3739050	BRACKETS - ALL SIZES	1992	1980	0.5251	\$256.72	\$134.82	\$121.90
3739050	BRACKETS - ALL SIZES	1992	1983	0.3913	\$128.36	\$50.24	\$78.12
3739050	BRACKETS - ALL SIZES	1992	1986	0.2608	\$64.18	\$16.74	\$47.44
3739050	BRACKETS - ALL SIZES	1992	1989	0.1302	\$64.18	\$8.36	\$55.82
3739050	BRACKETS - ALL SIZES	1993	1943	2.1036	\$455.51	\$958.25	(\$502.74)
3739050	BRACKETS - ALL SIZES	1993	1946	1.9836	\$130.15	\$258.17	(\$128.02)
3739050	BRACKETS - ALL SIZES	1993	1947	1.9436	\$911.03	\$1,770.76	(\$859.73)
3739050	BRACKETS - ALL SIZES	1993	1949	1.8636	\$65.07	\$121.27	(\$56.20)
3739050	BRACKETS - ALL SIZES	1993	1950	1.8235	\$65.07	\$118.66	(\$53.59)
3739050	BRACKETS - ALL SIZES	1993	1964	1.2635	\$65.07	\$82.22	(\$17.15)
3739050	BRACKETS - ALL SIZES	1993	1969	1.0636	\$715.81	\$761.40	(\$45.59)
3739050	BRACKETS - ALL SIZES	1993	1971	0.9835	\$65.07	\$64.00	\$1.07
3739050	BRACKETS - ALL SIZES	1993	1973	0.9036	\$195.22	\$176.42	\$18.80
3739050	BRACKETS - ALL SIZES	1993	1977	0.7186	\$520.59	\$374.14	\$146.45
3739050	BRACKETS - ALL SIZES	1993	1980	0.5686	\$3,149.91	\$1,791.35	\$1,358.56
3739050	BRACKETS - ALL SIZES	1993	1983	0.4347	\$65.07	\$28.29	\$36.78
3739050	BRACKETS - ALL SIZES	1993	1988	0.2173	\$260.29	\$56.58	\$203.71
3739050	BRACKETS - ALL SIZES	1993	1990	0.1303	\$195.22	\$25.45	\$169.77
3739050	BRACKETS - ALL SIZES	1993	1991	0.0868	\$195.21	\$16.96	\$178.25
3739050	BRACKETS - ALL SIZES	1993	1992	0.0433	\$65.07	\$2.82	\$62.25
3739050	BRACKETS - ALL SIZES	1994	1980	0.6121	\$49,360.45	\$30,218.46	\$19,141.99
3739050	BRACKETS - ALL SIZES	1995	1980	0.6539	\$2,679.27	\$1,752.24	\$927.03
3739050	BRACKETS - ALL SIZES	1996	1980	0.6939	\$2,029.75	\$1,408.64	\$621.11
3739050	BRACKETS - ALL SIZES	1997	1980	0.7339	\$2,435.70	\$1,787.80	\$647.90
3739050	BRACKETS - ALL SIZES	1998	1980	0.7911	\$243.57	\$192.71	\$50.86
3739050	BRACKETS - ALL SIZES	1999	1980	0.8689	\$81.19	\$70.55	\$10.64
3739050	BRACKETS - ALL SIZES	2000	1980	0.9502	\$81.19	\$77.15	\$4.04
3739050	BRACKETS - ALL SIZES	2001	1980	1.0315	\$1,299.04	\$1,340.08	(\$41.04)
3739050	BRACKETS - ALL SIZES	2002	1980	1.1129	\$1,542.80	\$1,716.98	(\$174.18)
3739050	BRACKETS - ALL SIZES	2003	1980	1.1942	\$162.40	\$193.93	(\$31.53)
3739101	HEAD ASSEM-ALL LUMENS	1965	1950	0.5999	\$146.23	\$87.73	\$58.50
3739101	HEAD ASSEM-ALL LUMENS	1966	1950	0.6399	(\$146.23)	(\$93.58)	(\$52.65)
3739101	HEAD ASSEM-ALL LUMENS	1968	1955	0.5199	\$891.04	\$463.34	\$427.70
3739101	HEAD ASSEM-ALL LUMENS	1969	1940	1.1599	\$445.52	\$516.80	(\$71.28)
3739102	HEAD ASSEM-PE CTRL ALL LUMEN	1968	1966	0.0799	\$129.83	\$10.38	\$119.45
3739102	HEAD ASSEM-PE CTRL ALL LUMEN	1969	1963	0.2399	\$129.83	\$31.15	\$98.68
3739102	HEAD ASSEM-PE CTRL ALL LUMEN	1969	1964	0.1999	\$1,817.62	\$363.52	\$1,454.10
3739102	HEAD ASSEM-PE CTRL ALL LUMEN	1971	1964	0.2799	\$137.79	\$38.58	\$99.21
3739102	HEAD ASSEM-PE CTRL ALL LUMEN	1971	1967	0.1599	\$688.95	\$110.23	\$578.72
3739102	HEAD ASSEM-PE CTRL ALL LUMEN	1974	1966	0.3199	\$145.55	\$46.57	\$98.98
3739102	HEAD ASSEM-PE CTRL ALL LUMEN	1983	1970	0.5886	\$265.44	\$156.26	\$109.18
3739103	HEAD ASSEM-MV W/EG 4200-8600L	1966	1950	0.6399	\$363.39	\$232.56	\$130.83
3739103	HEAD ASSEM-MV W/EG 4200-8600L	1975	1968	0.2849	\$125.67	\$35.81	\$89.86
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1968	1964	0.0000	\$0.00	\$0.00	\$0.00
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1968	1966	0.0799	\$144.16	\$11.53	\$132.63
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1969	1968	0.0399	\$138.19	\$5.52	\$132.67
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1971	1967	0.1600	\$137.75	\$22.04	\$115.71
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1971	1971	0.0000	\$135.74	\$0.00	\$135.74
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1972	1955	0.6799	\$138.74	\$94.34	\$44.40
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1972	1968	0.1599	\$138.74	\$22.19	\$116.55
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1972	1969	0.1199	\$135.74	\$16.28	\$119.46
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1972	1970	0.0799	\$138.74	\$11.09	\$127.65
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1972	1971	0.0399	\$138.74	\$5.54	\$133.20
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1973	1951	0.8799	\$277.48	\$244.18	\$33.30
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1973	1965	0.3199	\$138.91	\$44.45	\$94.46
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1973	1972	0.0399	\$138.91	\$5.55	\$133.36
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1973	1973	0.0000	\$138.91	\$0.00	\$138.91
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1974	1967	0.2799	\$139.85	\$39.15	\$100.70
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1974	1968	0.2399	\$138.91	\$33.33	\$105.58
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1974	1969	0.1999	\$696.44	\$139.28	\$557.16
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1974	1970	0.1599	\$138.91	\$22.22	\$116.69
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1974	1972	0.0799	\$139.85	\$11.18	\$128.67

Massachusetts Electric Company
Town of Franklin
Summary of Retired Streetlight Plant through April 30, 200

<u>PUC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1974	1973	0.0399	\$278.76	\$11.15	\$267.61
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1974	1974	0.0000	(\$416.73)	\$0.00	(\$416.73)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1975	1946	1.1649	\$139.85	\$162.92	(\$23.07)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1975	1950	1.0049	\$139.85	\$140.54	(\$0.69)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1975	1961	0.5649	\$139.85	\$79.01	\$60.84
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1975	1962	0.5249	\$139.85	\$73.42	\$66.43
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1975	1965	0.4049	\$139.85	\$56.63	\$83.22
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1975	1969	0.2449	\$296.88	\$72.73	\$224.15
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1975	1973	0.0849	\$288.29	\$24.50	\$263.79
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1975	1974	0.0449	\$428.15	\$19.26	\$408.89
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1976	1961	0.6149	\$148.16	\$91.11	\$57.05
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1976	1968	0.3349	\$444.76	\$148.99	\$295.77
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1976	1974	0.0949	\$148.44	\$14.10	\$134.34
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1977	1953	0.9849	\$294.04	\$289.62	\$4.42
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1977	1962	0.6249	\$294.04	\$183.77	\$110.27
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1977	1968	0.3849	\$148.16	\$57.04	\$91.12
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1977	1969	0.3449	\$147.02	\$50.72	\$96.30
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1977	1970	0.3049	\$147.02	\$44.84	\$102.18
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1978	1950	1.1549	\$145.24	\$167.75	(\$22.51)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1978	1962	0.6749	\$294.04	\$198.47	\$95.57
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1978	1965	0.5549	\$145.24	\$80.60	\$64.64
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1978	1970	0.3549	\$290.48	\$103.12	\$187.36
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1978	1971	0.3149	\$580.98	\$183.00	\$397.98
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1978	1973	0.2349	\$435.72	\$102.39	\$333.33
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1978	1974	0.1949	\$294.04	\$57.33	\$236.71
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1978	1975	0.1499	\$435.72	\$65.35	\$370.37
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1978	1977	0.0499	\$294.04	\$14.70	\$279.34
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1978	1978	0.0000	\$145.24	\$0.00	\$145.24
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1979	1957	0.9249	\$145.24	\$134.34	\$10.90
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1979	1964	0.6449	\$145.24	\$93.67	\$51.57
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1979	1968	0.4849	\$290.48	\$140.88	\$149.60
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1979	1970	0.4049	\$289.50	\$117.24	\$172.26
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1979	1971	0.3649	\$144.75	\$52.83	\$91.92
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1979	1972	0.3249	\$144.75	\$47.04	\$97.71
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1979	1973	0.2849	\$144.75	\$41.25	\$103.50
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1979	1974	0.2449	\$290.48	\$71.16	\$219.32
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1979	1975	0.2000	\$144.75	\$28.95	\$115.80
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1979	1979	0.0000	\$144.75	\$0.00	\$144.75
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1980	1956	1.0148	\$79.29	\$80.47	(\$1.18)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1980	1967	0.5749	\$79.29	\$45.59	\$33.70
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1980	1968	0.5349	\$79.29	\$42.42	\$36.87
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1980	1969	0.4948	\$79.29	\$39.24	\$40.05
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1980	1973	0.3349	\$144.17	\$48.29	\$95.88
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1980	1979	0.0499	\$289.50	\$14.47	\$275.03
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1981	1965	0.7016	\$156.42	\$109.75	\$46.67
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1981	1966	0.6616	\$156.42	\$103.50	\$52.92
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1981	1967	0.6216	\$78.21	\$48.62	\$29.59
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1981	1969	0.5416	\$78.21	\$42.36	\$35.85
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1981	1970	0.5015	\$78.21	\$39.23	\$38.98
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1981	1971	0.4615	\$78.21	\$36.10	\$42.11
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1981	1973	0.3816	\$79.29	\$30.26	\$49.03
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1982	1960	0.9451	\$156.43	\$147.85	\$8.58
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1982	1968	0.6251	\$234.63	\$146.69	\$87.94
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1982	1969	0.5851	\$156.42	\$91.53	\$64.89
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1982	1970	0.5450	\$74.76	\$40.75	\$34.01
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1982	1971	0.5051	\$78.21	\$39.51	\$38.70
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1983	1960	0.9886	\$150.32	\$148.62	\$1.70
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1983	1965	0.7886	\$74.76	\$58.96	\$15.80
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1983	1966	0.7486	\$74.76	\$55.97	\$18.79
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1983	1968	0.6685	\$75.16	\$50.25	\$24.91
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1983	1969	0.6286	\$224.68	\$141.25	\$83.43
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1983	1973	0.4686	\$74.76	\$35.04	\$39.72
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1984	1960	1.0321	\$75.53	\$77.96	(\$2.43)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1984	1961	0.9921	\$75.53	\$74.94	\$0.59
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1984	1970	0.6321	\$151.06	\$95.50	\$55.56
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1984	1972	0.5520	\$75.53	\$41.70	\$33.83
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1984	1977	0.3271	\$75.53	\$24.71	\$50.82
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1985	1950	1.4755	\$75.53	\$111.45	(\$35.92)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1985	1961	1.0356	\$76.37	\$79.09	(\$2.72)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1985	1965	0.8756	\$76.37	\$66.87	\$9.50
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1985	1969	0.7156	\$151.06	\$108.11	\$42.95
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1985	1970	0.6756	\$152.73	\$103.19	\$49.54
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1985	1972	0.5956	\$334.56	\$318.43	\$16.13
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1985	1978	0.3206	\$76.37	\$24.49	\$51.88
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1985	1979	0.2706	\$76.37	\$20.67	\$55.70
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1986	1959	1.1590	\$76.37	\$88.52	(\$12.15)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1986	1960	1.1191	\$229.11	\$256.41	(\$27.30)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1986	1965	0.9190	\$76.37	\$70.19	\$6.18
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1986	1969	0.7590	\$76.67	\$58.20	\$18.47
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1986	1972	0.6391	\$76.67	\$49.00	\$27.67
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1986	1975	0.5140	\$76.37	\$39.26	\$37.11
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1986	1979	0.3140	\$76.67	\$24.08	\$52.59
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1986	1985	0.0433	\$229.10	\$9.94	\$219.16
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1986	1986	0.0000	\$76.67	\$0.00	\$76.67
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1987	1969	0.8026	\$76.91	\$61.73	\$15.18
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1987	1973	0.6426	\$76.91	\$49.43	\$27.48
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1987	1978	0.4076	\$76.91	\$31.35	\$45.56

**Massachusetts Electric Company
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Summary of Retired Streetlight Plant through April 30, 200**

<u>PUC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1987	1982	0.2172	\$76.67	\$16.66	\$60.01
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1987	1985	0.0868	\$76.91	\$6.68	\$70.23
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1988	1962	1.1261	\$77.92	\$87.75	(\$9.83)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1988	1965	1.0061	\$77.92	\$78.40	(\$0.48)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1988	1966	0.9661	\$233.76	\$225.85	\$7.91
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1988	1967	0.9261	\$155.84	\$144.33	\$11.51
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1988	1971	0.7661	\$77.92	\$59.70	\$18.22
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1988	1973	0.6861	\$389.60	\$267.34	\$122.26
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1988	1977	0.5011	\$77.92	\$39.05	\$38.87
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1988	1979	0.4011	\$155.84	\$62.52	\$93.32
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1989	1946	1.8096	\$79.08	\$143.11	(\$64.03)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1989	1960	1.2496	\$236.08	\$295.02	(\$58.94)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1989	1962	1.1696	\$389.60	\$455.71	(\$66.11)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1989	1969	0.8896	\$79.08	\$70.35	\$8.73
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1989	1970	0.8496	\$79.08	\$67.19	\$11.89
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1989	1971	0.8096	\$79.08	\$64.03	\$15.05
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1989	1973	0.7296	\$1,168.80	\$852.87	\$315.93
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1989	1977	0.5446	\$79.08	\$43.07	\$36.01
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1989	1984	0.2173	\$79.08	\$17.19	\$61.89
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1989	1986	0.1303	\$79.08	\$10.31	\$68.77
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1989	1988	0.0433	\$79.08	\$3.43	\$75.65
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1990	1947	1.8131	\$161.99	\$293.72	(\$131.73)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1990	1960	1.2930	\$81.00	\$104.74	(\$23.74)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1990	1962	1.2130	\$81.00	\$98.26	(\$17.26)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1990	1967	1.0130	\$81.00	\$82.06	(\$1.06)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1990	1968	0.9731	\$3,482.89	\$3,389.54	\$93.35
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1990	1969	0.9331	\$1,457.97	\$1,360.57	\$97.40
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1990	1970	0.8931	\$729.00	\$651.14	\$77.86
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1990	1971	0.8531	\$320.16	\$273.16	\$47.00
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1990	1973	0.7731	\$647.97	\$501.01	\$146.96
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1990	1977	0.5881	\$2,348.94	\$1,381.64	\$967.30
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1990	1985	0.2172	\$81.00	\$17.60	\$63.40
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1990	1988	0.0867	\$81.00	\$7.03	\$73.97
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1991	1968	1.0166	\$164.11	\$166.85	(\$2.74)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1991	1969	0.9766	\$326.10	\$318.50	\$7.60
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1991	1970	0.9366	\$243.00	\$227.61	\$15.39
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1991	1971	0.8966	\$647.98	\$581.04	\$66.94
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1991	1973	0.8166	\$3,130.75	\$2,556.88	\$573.87
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1991	1977	0.6316	\$415.56	\$262.50	\$153.06
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1991	1979	0.5316	\$326.10	\$173.38	\$152.72
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1991	1982	0.3913	\$332.44	\$130.11	\$202.33
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1991	1985	0.2608	\$326.10	\$85.07	\$241.03
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1991	1987	0.1738	\$161.99	\$28.17	\$133.82
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1992	1961	1.3401	\$64.18	\$86.01	(\$21.83)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1992	1962	1.3001	\$177.35	\$230.59	(\$53.24)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1992	1966	1.1401	\$88.68	\$101.11	(\$12.43)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1992	1968	1.0601	\$1,945.33	\$2,062.43	(\$117.10)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1992	1969	1.0201	\$3,535.97	\$3,607.39	(\$71.42)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1992	1970	0.9801	\$1,014.03	\$993.95	\$20.08
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1992	1971	0.9401	\$532.06	\$500.24	\$31.82
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1992	1972	0.9000	\$88.68	\$79.82	\$8.86
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1992	1973	0.8601	\$1,064.14	\$915.37	\$148.77
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1992	1977	0.6751	\$709.43	\$479.00	\$230.43
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1992	1978	0.6251	\$177.36	\$110.88	\$66.48
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1992	1979	0.5751	\$676.03	\$388.85	\$287.18
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1992	1980	0.5251	\$354.71	\$186.29	\$168.42
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1992	1982	0.4348	\$166.22	\$72.28	\$93.94
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1992	1983	0.3912	\$88.68	\$34.70	\$53.98
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1992	1988	0.1738	\$83.11	\$14.45	\$68.66
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1992	1989	0.1303	\$88.68	\$11.56	\$77.12
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1993	1943	2.1035	\$94.79	\$199.40	(\$104.61)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1993	1969	1.0636	\$1,042.71	\$1,109.13	(\$66.42)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1993	1973	0.9036	\$284.38	\$256.99	\$27.39
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1993	1977	0.7186	\$853.12	\$613.13	\$239.99
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1993	1978	0.6686	\$2,319.71	\$1,551.19	\$768.52
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1993	1979	0.6186	\$4,265.46	\$2,639.04	\$1,626.42
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1993	1980	0.5686	\$94.79	\$53.90	\$40.89
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1993	1983	0.4348	\$94.79	\$41.22	\$53.57
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1993	1988	0.2173	\$189.58	\$41.21	\$148.37
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1994	1979	0.6621	\$1,895.76	\$1,255.37	\$640.39
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1994	1981	0.5653	\$3,304.29	\$1,868.24	\$1,436.05
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1994	1982	0.5218	\$2,784.32	\$1,453.13	\$1,331.19
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1994	1983	0.4783	\$1,610.00	\$770.22	\$839.78
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1994	1984	0.4348	\$2,339.54	\$1,017.46	\$1,322.08
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1994	1985	0.3913	\$2,212.89	\$866.12	\$1,346.77
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1994	1986	0.3478	\$1,930.08	\$671.47	\$1,258.61
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1994	1987	0.3043	\$1,989.85	\$605.71	\$1,384.14
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1994	1988	0.2608	\$2,295.34	\$598.85	\$1,696.49
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1994	1989	0.2173	\$2,993.97	\$650.88	\$2,343.09
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1994	1990	0.1738	\$1,870.80	\$325.33	\$1,545.47
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1994	1991	0.1303	\$2,494.88	\$325.33	\$2,169.55
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1994	1992	0.0868	\$585.78	\$50.90	\$534.88
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1995	1991	0.1721	\$1,210.60	\$208.46	\$1,002.14
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1996	1990	0.2556	\$285.58	\$73.02	\$212.56
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1996	1993	0.1248	\$15.30	\$1.91	\$13.39
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1996	1994	0.0816	\$303.09	\$24.76	\$278.33
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1997	1992	0.2086	\$1,082.40	\$225.89	\$856.51

**Massachusetts Electric Company
Town of Franklin
Summary of Retired Streetlight Plant through April 30, 200**

<u>PUC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	2000	1992	0.4249	\$90.20	\$38.33	\$51.87
3739107	HEAD ASSEM-PE CTRL 4200-8600L	2002	1992	0.5876	\$90.21	\$53.00	\$37.21
3739108	HEAD ASSEM-PE CTRL 12000L	1964	1960	0.1599	\$88.84	\$14.21	\$74.63
3739109	HEAD ASSEM-PE CTRL 15000-22500	1969	1962	0.2799	\$340.24	\$95.26	\$244.98
3739109	HEAD ASSEM-PE CTRL 15000-22500	1970	1961	0.3599	\$340.24	\$122.48	\$217.76
3739109	HEAD ASSEM-PE CTRL 15000-22500	1970	1966	0.1599	\$340.80	\$54.52	\$286.28
3739109	HEAD ASSEM-PE CTRL 15000-22500	1971	1960	0.4399	\$171.27	\$75.35	\$95.92
3739109	HEAD ASSEM-PE CTRL 15000-22500	1972	1950	0.8799	\$171.27	\$150.71	\$20.56
3739109	HEAD ASSEM-PE CTRL 15000-22500	1972	1961	0.4399	\$513.81	\$226.07	\$287.74
3739109	HEAD ASSEM-PE CTRL 15000-22500	1972	1962	0.3999	\$175.62	\$70.24	\$105.38
3739109	HEAD ASSEM-PE CTRL 15000-22500	1972	1967	0.1999	\$171.27	\$34.25	\$137.02
3739109	HEAD ASSEM-PE CTRL 15000-22500	1972	1968	0.1599	\$175.62	\$28.09	\$147.53
3739109	HEAD ASSEM-PE CTRL 15000-22500	1973	1951	0.8799	\$177.08	\$155.83	\$21.25
3739109	HEAD ASSEM-PE CTRL 15000-22500	1973	1957	0.6399	\$175.62	\$112.39	\$63.23
3739109	HEAD ASSEM-PE CTRL 15000-22500	1974	1954	0.7999	\$177.08	\$141.66	\$35.42
3739109	HEAD ASSEM-PE CTRL 15000-22500	1974	1961	0.5199	\$180.41	\$93.81	\$86.60
3739109	HEAD ASSEM-PE CTRL 15000-22500	1974	1967	0.2799	\$180.41	\$50.51	\$129.90
3739109	HEAD ASSEM-PE CTRL 15000-22500	1975	1962	0.5249	\$732.75	\$384.69	\$348.06
3739109	HEAD ASSEM-PE CTRL 15000-22500	1976	1962	0.5749	\$192.89	\$110.91	\$81.98
3739109	HEAD ASSEM-PE CTRL 15000-22500	1976	1967	0.3749	\$385.78	\$144.66	\$241.12
3739109	HEAD ASSEM-PE CTRL 15000-22500	1977	1964	0.5449	\$192.89	\$105.12	\$87.77
3739109	HEAD ASSEM-PE CTRL 15000-22500	1977	1966	0.4649	\$389.45	\$181.09	\$208.36
3739109	HEAD ASSEM-PE CTRL 15000-22500	1978	1962	0.6749	\$194.73	\$131.44	\$63.29
3739109	HEAD ASSEM-PE CTRL 15000-22500	1978	1969	0.3949	\$196.13	\$77.47	\$118.66
3739109	HEAD ASSEM-PE CTRL 15000-22500	1979	1960	0.8049	\$196.13	\$157.88	\$38.25
3739109	HEAD ASSEM-PE CTRL 15000-22500	1979	1961	0.7649	\$392.26	\$300.07	\$92.19
3739109	HEAD ASSEM-PE CTRL 15000-22500	1979	1964	0.6449	\$196.13	\$126.50	\$69.63
3739109	HEAD ASSEM-PE CTRL 15000-22500	1979	1979	0.0000	\$199.50	\$0.00	\$199.50
3739109	HEAD ASSEM-PE CTRL 15000-22500	1980	1962	0.7749	\$110.69	\$85.78	\$24.91
3739109	HEAD ASSEM-PE CTRL 15000-22500	1980	1966	0.6149	\$201.26	\$123.77	\$77.49
3739109	HEAD ASSEM-PE CTRL 15000-22500	1980	1967	0.5749	\$110.69	\$63.64	\$47.05
3739109	HEAD ASSEM-PE CTRL 15000-22500	1980	1969	0.4949	\$324.71	\$160.73	\$163.98
3739109	HEAD ASSEM-PE CTRL 15000-22500	1980	1973	0.3349	\$199.50	\$66.83	\$132.67
3739109	HEAD ASSEM-PE CTRL 15000-22500	1981	1968	0.5816	\$112.97	\$65.71	\$47.26
3739109	HEAD ASSEM-PE CTRL 15000-22500	1982	1962	0.8651	\$112.97	\$97.74	\$15.23
3739109	HEAD ASSEM-PE CTRL 15000-22500	1982	1965	0.7451	\$110.54	\$82.37	\$28.17
3739109	HEAD ASSEM-PE CTRL 15000-22500	1982	1966	0.7051	\$110.54	\$77.95	\$32.59
3739109	HEAD ASSEM-PE CTRL 15000-22500	1982	1972	0.4651	\$221.08	\$102.84	\$118.24
3739109	HEAD ASSEM-PE CTRL 15000-22500	1983	1960	0.9886	\$114.41	\$113.11	\$1.30
3739109	HEAD ASSEM-PE CTRL 15000-22500	1983	1969	0.6286	\$110.54	\$69.49	\$41.05
3739109	HEAD ASSEM-PE CTRL 15000-22500	1983	1975	0.3836	\$110.54	\$42.41	\$68.13
3739109	HEAD ASSEM-PE CTRL 15000-22500	1984	1960	1.0321	\$457.64	\$472.37	(\$14.27)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1984	1962	0.9521	\$114.41	\$108.94	\$5.47
3739109	HEAD ASSEM-PE CTRL 15000-22500	1984	1970	0.6321	\$118.15	\$74.69	\$43.46
3739109	HEAD ASSEM-PE CTRL 15000-22500	1985	1968	0.7556	\$118.15	\$89.28	\$28.87
3739109	HEAD ASSEM-PE CTRL 15000-22500	1985	1969	0.7156	\$123.24	\$88.20	\$35.04
3739109	HEAD ASSEM-PE CTRL 15000-22500	1986	1955	1.3191	\$125.80	\$165.95	(\$40.15)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1986	1965	0.9191	\$246.47	\$226.55	\$19.92
3739109	HEAD ASSEM-PE CTRL 15000-22500	1986	1967	0.8391	\$741.99	\$622.67	\$119.32
3739109	HEAD ASSEM-PE CTRL 15000-22500	1987	1962	1.0826	\$251.60	\$272.40	(\$20.80)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1988	1962	1.1261	\$129.66	\$146.02	(\$16.36)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1988	1972	0.7260	\$73.93	\$53.68	\$20.25
3739109	HEAD ASSEM-PE CTRL 15000-22500	1989	1957	1.3696	\$139.81	\$191.49	(\$51.68)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1989	1962	1.1696	\$139.81	\$163.53	(\$23.72)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1990	1961	1.2531	\$139.81	\$175.20	(\$35.39)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1990	1962	1.2131	\$2,508.18	\$3,042.92	(\$534.74)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1990	1964	1.1331	\$147.54	\$167.19	(\$19.65)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1990	1966	1.0531	\$295.08	\$310.77	(\$15.69)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1990	1967	1.0131	\$295.08	\$298.97	(\$3.89)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1990	1968	0.9731	\$590.16	\$574.34	\$15.82
3739109	HEAD ASSEM-PE CTRL 15000-22500	1991	1962	1.2566	\$321.46	\$403.97	(\$82.51)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1991	1966	1.0966	\$160.73	\$176.27	(\$15.54)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1991	1967	1.0566	\$160.73	\$169.84	(\$9.11)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1991	1968	1.0166	\$160.73	\$163.41	(\$2.68)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1992	1962	1.3001	\$714.63	\$929.16	(\$214.53)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1992	1967	1.1001	\$160.73	\$176.83	(\$16.10)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1992	1976	0.7251	\$160.73	\$116.56	\$44.17
3739109	HEAD ASSEM-PE CTRL 15000-22500	1992	1992	0.0000	\$178.66	\$0.00	\$178.66
3739109	HEAD ASSEM-PE CTRL 15000-22500	1993	1943	2.1036	\$188.36	\$396.25	(\$207.89)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1993	1956	1.5836	\$188.36	\$298.30	(\$109.94)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1993	1964	1.2636	\$188.36	\$238.03	(\$49.67)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1993	1984	0.3913	\$591.25	\$231.41	\$359.84
3739109	HEAD ASSEM-PE CTRL 15000-22500	1993	1985	0.3478	\$228.87	\$79.62	\$149.25
3739109	HEAD ASSEM-PE CTRL 15000-22500	1994	1985	0.3913	\$915.49	\$358.32	\$557.17
3739109	HEAD ASSEM-PE CTRL 15000-22500	1994	1986	0.3478	\$1,165.00	\$405.30	\$759.70
3739109	HEAD ASSEM-PE CTRL 15000-22500	1994	1987	0.3043	\$1,150.55	\$350.22	\$800.33
3739109	HEAD ASSEM-PE CTRL 15000-22500	1994	1988	0.2608	\$1,272.25	\$331.93	\$940.32
3739109	HEAD ASSEM-PE CTRL 15000-22500	1994	1989	0.2173	\$1,640.22	\$356.58	\$1,283.64
3739109	HEAD ASSEM-PE CTRL 15000-22500	1994	1990	0.1738	\$285.58	\$49.66	\$235.92
3739109	HEAD ASSEM-PE CTRL 15000-22500	1997	1992	0.2086	\$233.76	\$48.78	\$184.98
3739110	HEAD ASSEM-PE CTRL 35000-63000	1991	1967	1.0566	\$176.84	\$186.86	(\$10.02)
3739111	FLOODLT ASSEM MV-15000-22500	1971	1961	0.4000	\$231.30	\$92.52	\$138.78
3739111	FLOODLT ASSEM MV-15000-22500	1971	1969	0.0799	\$94.91	\$7.59	\$87.32
3739111	FLOODLT ASSEM MV-15000-22500	1981	1965	0.7016	\$376.56	\$264.23	\$112.33
3739113	FLOODLT ASSEM PE-15000-22500	1967	1961	0.2399	\$557.62	\$133.82	\$423.80
3739113	FLOODLT ASSEM PE-15000-22500	1967	1966	0.0399	\$278.81	\$11.15	\$267.66
3739113	FLOODLT ASSEM PE-15000-22500	1968	1966	0.0799	\$278.81	\$22.30	\$256.51

**Massachusetts Electric Company
Town of Franklin
Summary of Retired Streetlight Plant through April 30, 200**

PUC	Description	Year of Retirement	Year of Addition	Depreciation Multiplier	Gross Investment	Calculated Reserve	Unamortized Value
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3739113	FLOODLT ASSEM PE-15000-22500	1968	1967	0.0399	\$278.81	\$11.15	\$267.66
3739113	FLOODLT ASSEM PE-15000-22500	1968	1968	0.0000	\$287.74	\$0.00	\$287.74
3739113	FLOODLT ASSEM PE-15000-22500	1969	1964	0.1999	\$294.61	\$58.92	\$235.69
3739113	FLOODLT ASSEM PE-15000-22500	1969	1969	0.0000	\$294.61	\$0.00	\$294.61
3739113	FLOODLT ASSEM PE-15000-22500	1970	1968	0.0799	\$286.37	\$22.90	\$263.47
3739113	FLOODLT ASSEM PE-15000-22500	1970	1969	0.0399	\$580.98	\$23.23	\$557.75
3739113	FLOODLT ASSEM PE-15000-22500	1971	1967	0.1599	\$312.24	\$49.95	\$262.29
3739113	FLOODLT ASSEM PE-15000-22500	1972	1960	0.4799	\$663.64	\$318.54	\$345.10
3739113	FLOODLT ASSEM PE-15000-22500	1972	1964	0.3199	\$331.82	\$106.18	\$225.64
3739113	FLOODLT ASSEM PE-15000-22500	1972	1965	0.2799	\$331.82	\$92.90	\$238.92
3739113	FLOODLT ASSEM PE-15000-22500	1972	1968	0.1599	\$331.82	\$53.09	\$278.73
3739113	FLOODLT ASSEM PE-15000-22500	1972	1969	0.1199	\$956.30	\$114.75	\$841.55
3739113	FLOODLT ASSEM PE-15000-22500	1973	1967	0.2399	\$344.40	\$82.65	\$261.75
3739113	FLOODLT ASSEM PE-15000-22500	1973	1972	0.0399	\$663.64	\$26.54	\$637.10
3739113	FLOODLT ASSEM PE-15000-22500	1974	1964	0.4000	\$344.40	\$137.76	\$206.64
3739113	FLOODLT ASSEM PE-15000-22500	1974	1965	0.3599	\$361.83	\$130.25	\$231.58
3739113	FLOODLT ASSEM PE-15000-22500	1974	1969	0.2000	\$723.65	\$144.73	\$578.92
3739113	FLOODLT ASSEM PE-15000-22500	1974	1971	0.1199	\$361.83	\$43.41	\$318.42
3739113	FLOODLT ASSEM PE-15000-22500	1975	1966	0.3649	\$361.83	\$132.06	\$229.77
3739113	FLOODLT ASSEM PE-15000-22500	1975	1967	0.0000	\$0.00	\$0.00	\$0.00
3739113	FLOODLT ASSEM PE-15000-22500	1975	1969	0.2449	\$361.83	\$88.64	\$273.19
3739113	FLOODLT ASSEM PE-15000-22500	1975	1970	0.2049	\$361.83	\$74.17	\$287.66
3739113	FLOODLT ASSEM PE-15000-22500	1975	1972	0.1249	\$361.83	\$45.22	\$316.61
3739113	FLOODLT ASSEM PE-15000-22500	1976	1967	0.3749	\$403.45	\$151.29	\$252.16
3739113	FLOODLT ASSEM PE-15000-22500	1976	1971	0.2149	\$1,200.14	\$258.03	\$942.11
3739113	FLOODLT ASSEM PE-15000-22500	1976	1972	0.1749	\$393.24	\$68.81	\$324.43
3739113	FLOODLT ASSEM PE-15000-22500	1976	1973	0.1349	\$393.24	\$53.08	\$340.16
3739113	FLOODLT ASSEM PE-15000-22500	1977	1960	0.7049	\$401.95	\$283.37	\$118.58
3739113	FLOODLT ASSEM PE-15000-22500	1977	1967	0.4249	\$403.45	\$171.46	\$231.99
3739113	FLOODLT ASSEM PE-15000-22500	1977	1969	0.3449	\$806.90	\$278.38	\$528.52
3739113	FLOODLT ASSEM PE-15000-22500	1977	1971	0.2649	\$401.95	\$106.51	\$295.44
3739113	FLOODLT ASSEM PE-15000-22500	1977	1974	0.1449	\$403.45	\$58.50	\$344.95
3739113	FLOODLT ASSEM PE-15000-22500	1978	1938	1.6349	\$814.13	\$1,331.10	(\$516.97)
3739113	FLOODLT ASSEM PE-15000-22500	1978	1962	0.6749	\$814.13	\$549.53	\$264.60
3739113	FLOODLT ASSEM PE-15000-22500	1978	1971	0.3149	\$407.07	\$128.22	\$278.85
3739113	FLOODLT ASSEM PE-15000-22500	1978	1972	0.2749	\$1,216.08	\$334.42	\$881.66
3739113	FLOODLT ASSEM PE-15000-22500	1979	1965	0.6049	\$411.57	\$248.99	\$162.58
3739113	FLOODLT ASSEM PE-15000-22500	1979	1969	0.4449	\$823.14	\$366.29	\$456.85
3739113	FLOODLT ASSEM PE-15000-22500	1979	1979	0.0000	\$823.14	\$0.00	\$823.14
3739113	FLOODLT ASSEM PE-15000-22500	1980	1965	0.6549	\$295.27	\$193.40	\$101.87
3739113	FLOODLT ASSEM PE-15000-22500	1980	1969	0.4949	\$1,002.11	\$496.04	\$506.07
3739113	FLOODLT ASSEM PE-15000-22500	1981	1960	0.9016	\$299.01	\$269.61	\$29.40
3739113	FLOODLT ASSEM PE-15000-22500	1981	1965	0.7016	\$299.01	\$209.81	\$89.20
3739113	FLOODLT ASSEM PE-15000-22500	1981	1969	0.5416	\$598.02	\$323.94	\$274.08
3739113	FLOODLT ASSEM PE-15000-22500	1981	1972	0.4216	\$299.01	\$126.09	\$172.92
3739113	FLOODLT ASSEM PE-15000-22500	1981	1973	0.3816	\$295.27	\$112.70	\$182.57
3739113	FLOODLT ASSEM PE-15000-22500	1982	1967	0.6651	\$299.01	\$198.90	\$100.11
3739113	FLOODLT ASSEM PE-15000-22500	1982	1971	0.5051	\$292.45	\$147.74	\$144.71
3739113	FLOODLT ASSEM PE-15000-22500	1982	1973	0.4251	\$292.45	\$124.34	\$168.11
3739113	FLOODLT ASSEM PE-15000-22500	1983	1961	0.9486	\$298.05	\$282.76	\$15.29
3739113	FLOODLT ASSEM PE-15000-22500	1983	1967	0.7086	\$292.45	\$207.25	\$85.20
3739113	FLOODLT ASSEM PE-15000-22500	1983	1968	0.6686	\$298.05	\$199.30	\$98.75
3739113	FLOODLT ASSEM PE-15000-22500	1983	1970	0.5886	\$292.45	\$172.16	\$120.29
3739113	FLOODLT ASSEM PE-15000-22500	1983	1972	0.5086	\$298.05	\$151.61	\$146.44
3739113	FLOODLT ASSEM PE-15000-22500	1984	1960	1.0321	\$298.05	\$307.64	(\$9.59)
3739113	FLOODLT ASSEM PE-15000-22500	1984	1967	0.7521	\$299.65	\$225.39	\$74.26
3739113	FLOODLT ASSEM PE-15000-22500	1985	1960	1.0756	\$301.40	\$324.21	(\$22.81)
3739113	FLOODLT ASSEM PE-15000-22500	1985	1968	0.7556	\$599.30	\$452.89	\$146.41
3739113	FLOODLT ASSEM PE-15000-22500	1985	1970	0.6756	\$301.40	\$203.65	\$97.75
3739113	FLOODLT ASSEM PE-15000-22500	1985	1971	0.6356	\$299.65	\$190.48	\$109.17
3739113	FLOODLT ASSEM PE-15000-22500	1985	1976	0.4206	\$299.65	\$126.06	\$173.59
3739113	FLOODLT ASSEM PE-15000-22500	1985	1979	0.2706	\$301.40	\$81.58	\$219.82
3739113	FLOODLT ASSEM PE-15000-22500	1986	1960	1.1191	\$301.40	\$337.32	(\$35.92)
3739113	FLOODLT ASSEM PE-15000-22500	1986	1962	1.0391	\$300.80	\$312.59	(\$11.79)
3739113	FLOODLT ASSEM PE-15000-22500	1986	1974	0.5591	\$300.80	\$168.20	\$132.60
3739113	FLOODLT ASSEM PE-15000-22500	1987	1949	1.6026	\$300.25	\$481.21	(\$180.96)
3739113	FLOODLT ASSEM PE-15000-22500	1987	1969	0.8026	\$600.50	\$482.02	\$118.48
3739113	FLOODLT ASSEM PE-15000-22500	1988	1969	0.8461	\$600.90	\$508.48	\$92.42
3739113	FLOODLT ASSEM PE-15000-22500	1988	1979	0.4011	\$300.45	\$120.54	\$179.91
3739113	FLOODLT ASSEM PE-15000-22500	1989	1956	1.4096	\$606.07	\$854.37	(\$248.30)
3739113	FLOODLT ASSEM PE-15000-22500	1989	1967	0.9696	\$303.03	\$293.84	\$9.19
3739113	FLOODLT ASSEM PE-15000-22500	1990	1967	1.0131	\$919.52	\$931.65	(\$12.13)
3739113	FLOODLT ASSEM PE-15000-22500	1990	1969	0.9331	\$613.02	\$572.07	\$40.95
3739113	FLOODLT ASSEM PE-15000-22500	1990	1981	0.3913	\$306.51	\$119.96	\$186.55
3739113	FLOODLT ASSEM PE-15000-22500	1991	1969	0.9766	\$310.90	\$303.65	\$7.25
3739113	FLOODLT ASSEM PE-15000-22500	1991	1990	0.0433	\$310.90	\$13.49	\$297.41
3739113	FLOODLT ASSEM PE-15000-22500	1992	1965	1.1801	\$319.43	\$376.99	(\$57.56)
3739113	FLOODLT ASSEM PE-15000-22500	1993	1943	2.1036	\$660.16	\$1,388.77	(\$728.61)
3739113	FLOODLT ASSEM PE-15000-22500	1993	1969	1.0636	\$330.08	\$351.10	(\$21.02)
3739113	FLOODLT ASSEM PE-15000-22500	1995	1994	0.0416	\$1,092.66	\$45.56	\$1,047.10
3739113	FLOODLT ASSEM PE-15000-22500	1996	1980	0.6939	\$991.90	\$688.37	\$303.53
3739113	FLOODLT ASSEM PE-15000-22500	1997	1980	0.7339	\$991.90	\$728.05	\$263.85
3739113	FLOODLT ASSEM PE-15000-22500	1999	1980	0.8689	\$991.90	\$861.96	\$129.94
3739113	FLOODLT ASSEM PE-15000-22500	2001	1980	1.0315	\$495.95	\$511.62	(\$15.67)
3739114	FLOODLT ASSEM PE-63000	1965	1964	0.0399	\$327.34	\$13.09	\$314.25
3739114	FLOODLT ASSEM PE-63000	1972	1968	0.1599	\$880.29	\$140.84	\$739.45
3739114	FLOODLT ASSEM PE-63000	1972	1969	0.1199	\$440.15	\$52.81	\$387.34

**Massachusetts Electric Company
Town of Franklin
Summary of Retired Streetlight Plant through April 30, 200**

<u>PUC</u> (a)	<u>Description</u> (b)	<u>Year of Retirement</u> (c)	<u>Year of Addition</u> (d)	<u>Depreciation Multiplier</u> (e)	<u>Gross Investment</u> (f)	<u>Calculated Reserve</u> (g)	<u>Unamortized Value</u> (h)
3739114	FLOODLT ASSEM PE-63000	1972	1971	0.0399	\$1,760.59	\$70.42	\$1,690.17
3739114	FLOODLT ASSEM PE-63000	1973	1951	0.8799	\$458.28	\$403.28	\$55.00
3739114	FLOODLT ASSEM PE-63000	1973	1972	0.0399	\$458.28	\$18.33	\$439.95
3739114	FLOODLT ASSEM PE-63000	1974	1967	0.2799	\$1,456.77	\$407.89	\$1,048.88
3739114	FLOODLT ASSEM PE-63000	1974	1968	0.2399	\$1,374.84	\$329.96	\$1,044.88
3739114	FLOODLT ASSEM PE-63000	1974	1969	0.1999	\$485.59	\$97.11	\$388.48
3739114	FLOODLT ASSEM PE-63000	1974	1970	0.1599	\$458.28	\$73.32	\$384.96
3739114	FLOODLT ASSEM PE-63000	1974	1971	0.1199	\$1,374.84	\$164.98	\$1,209.86
3739114	FLOODLT ASSEM PE-63000	1974	1974	0.0000	(\$458.28)	\$0.00	(\$458.28)
3739114	FLOODLT ASSEM PE-63000	1975	1956	0.7649	\$532.66	\$407.48	\$125.18
3739114	FLOODLT ASSEM PE-63000	1975	1966	0.3649	\$485.59	\$177.24	\$308.35
3739114	FLOODLT ASSEM PE-63000	1975	1967	0.3249	\$532.66	\$173.11	\$359.55
3739114	FLOODLT ASSEM PE-63000	1975	1971	0.1649	\$532.66	\$87.88	\$444.78
3739114	FLOODLT ASSEM PE-63000	1976	1949	1.0949	\$532.66	\$583.26	(\$50.60)
3739114	FLOODLT ASSEM PE-63000	1976	1960	0.6549	\$539.78	\$353.55	\$186.23
3739114	FLOODLT ASSEM PE-63000	1976	1971	0.2149	\$539.78	\$116.05	\$423.73
3739114	FLOODLT ASSEM PE-63000	1977	1960	0.7049	\$539.78	\$380.54	\$159.24
3739114	FLOODLT ASSEM PE-63000	1977	1967	0.4249	\$1,079.55	\$458.80	\$620.75
3739114	FLOODLT ASSEM PE-63000	1977	1968	0.3849	\$1,071.87	\$412.66	\$659.21
3739114	FLOODLT ASSEM PE-63000	1977	1971	0.2649	\$539.78	\$143.04	\$396.74
3739114	FLOODLT ASSEM PE-63000	1978	1969	0.3949	\$1,602.04	\$632.80	\$969.24
3739114	FLOODLT ASSEM PE-63000	1978	1973	0.2349	\$532.09	\$125.04	\$407.05
3739114	FLOODLT ASSEM PE-63000	1979	1973	0.2849	\$540.58	\$154.06	\$386.52
3739114	FLOODLT ASSEM PE-63000	1980	1973	0.3349	\$540.58	\$181.09	\$359.49
3739114	FLOODLT ASSEM PE-63000	1981	1969	0.5416	\$436.33	\$236.35	\$199.98
3739114	FLOODLT ASSEM PE-63000	1982	1965	0.7451	\$429.18	\$319.82	\$109.36
3739114	FLOODLT ASSEM PE-63000	1982	1969	0.5851	\$436.33	\$255.34	\$180.99
3739114	FLOODLT ASSEM PE-63000	1983	1972	0.5086	\$429.18	\$218.32	\$210.86
3739114	FLOODLT ASSEM PE-63000	1984	1961	0.9921	\$869.04	\$862.26	\$6.78
3739114	FLOODLT ASSEM PE-63000	1984	1971	0.5921	\$434.52	\$257.32	\$177.20
3739114	FLOODLT ASSEM PE-63000	1984	1975	0.4271	\$434.52	\$185.62	\$248.90
3739114	FLOODLT ASSEM PE-63000	1985	1960	1.0756	\$434.52	\$467.41	(\$32.89)
3739114	FLOODLT ASSEM PE-63000	1985	1979	0.2706	\$862.61	\$233.50	\$629.11
3739114	FLOODLT ASSEM PE-63000	1986	1960	1.1191	\$426.13	\$476.92	(\$50.79)
3739114	FLOODLT ASSEM PE-63000	1987	1969	0.8026	\$424.06	\$340.39	\$83.67
3739114	FLOODLT ASSEM PE-63000	1990	1972	0.8131	\$1,281.95	\$1,042.48	\$239.47
3739114	FLOODLT ASSEM PE-63000	1990	1973	0.7731	\$427.32	\$330.40	\$96.92
3739114	FLOODLT ASSEM PE-63000	1992	1970	0.9801	\$445.58	\$436.75	\$8.83
3739114	FLOODLT ASSEM PE-63000	1993	1943	2.1036	\$927.54	\$1,951.26	(\$1,023.72)
3739114	FLOODLT ASSEM PE-63000	1993	1970	1.0236	\$445.58	\$456.14	(\$10.56)
3739114	FLOODLT ASSEM PE-63000	1996	1984	0.5166	\$494.65	\$255.58	\$239.07
3739114	FLOODLT ASSEM PE-63000	2001	1984	0.8542	\$1,978.60	\$1,690.31	\$288.29
3739123	STREETLT ASM S PE-25500	1990	1989	0.0433	\$187.75	\$8.14	\$179.61
3739123	STREETLT ASM S PE-25500	1993	1962	1.3436	\$196.40	\$263.90	(\$67.50)
3739123	STREETLT ASM S PE-25500	1994	1980	0.6121	\$11,365.39	\$6,957.89	\$4,407.50
3739123	STREETLT ASM S PE-25500	1994	1984	0.4341	\$6.61	\$2.87	\$3.74
3739123	STREETLT ASM S PE-25500	1994	1985	0.3913	\$1,117.16	\$437.25	\$679.91
3739123	STREETLT ASM S PE-25500	1994	1986	0.3478	\$2,066.22	\$718.83	\$1,347.39
3739123	STREETLT ASM S PE-25500	1994	1987	0.3043	\$3,735.84	\$1,137.18	\$2,598.66
3739123	STREETLT ASM S PE-25500	1994	1988	0.2608	\$3,017.52	\$787.27	\$2,230.25
3739123	STREETLT ASM S PE-25500	1994	1989	0.2173	\$4,216.51	\$916.66	\$3,299.85
3739123	STREETLT ASM S PE-25500	1994	1990	0.1738	\$2,030.52	\$353.10	\$1,677.42
3739123	STREETLT ASM S PE-25500	1994	1991	0.1303	\$7,479.36	\$975.30	\$6,504.06
3739123	STREETLT ASM S PE-25500	1994	1992	0.0868	\$4,162.32	\$361.70	\$3,800.62
3739123	STREETLT ASM S PE-25500	1994	1993	0.0433	\$1,927.31	\$83.64	\$1,843.67
3739123	STREETLT ASM S PE-25500	1994	1994	0.0000	\$1,411.55	\$0.00	\$1,411.55
3739123	STREETLT ASM S PE-25500	1995	1980	0.6538	\$81.19	\$53.09	\$28.10
3739123	STREETLT ASM S PE-25500	1995	1990	0.2156	\$571.16	\$123.19	\$447.97
3739123	STREETLT ASM S PE-25500	1996	1994	0.0816	\$1,545.40	\$126.25	\$1,419.15
3739123	STREETLT ASM S PE-25500	1997	1992	0.2086	\$746.80	\$155.85	\$590.95
3739123	STREETLT ASM S PE-25500	1998	1992	0.2658	\$746.80	\$198.57	\$548.23
3739123	STREETLT ASM S PE-25500	1999	1992	0.3436	\$1,344.26	\$462.02	\$882.24
3739123	STREETLT ASM S PE-25500	2000	1992	0.4249	\$149.37	\$63.48	\$83.89
3739123	STREETLT ASM S PE-25500	2001	1992	0.5062	\$1,045.59	\$529.38	\$516.21
3739123	STREETLT ASM S PE-25500	2002	1992	0.5876	\$1,194.96	\$702.15	\$492.81
3739124	STREETLT ASM S PE-50000	1978	1978	0.0000	\$300.69	\$0.00	\$300.69
3739124	STREETLT ASM S PE-50000	1991	1970	0.9366	\$206.57	\$193.49	\$13.08
3739124	STREETLT ASM S PE-50000	1994	1984	0.4348	\$256.75	\$111.66	\$145.09
3739124	STREETLT ASM S PE-50000	1996	1984	0.5166	\$513.50	\$265.32	\$248.18
3739124	STREETLT ASM S PE-50000	1997	1984	0.5566	\$513.50	\$285.86	\$227.64
3739124	STREETLT ASM S PE-50000	1997	1985	0.5131	\$545.58	\$279.99	\$265.59
3739124	STREETLT ASM S PE-50000	1998	1986	0.5268	\$277.35	\$146.13	\$131.22
3739124	STREETLT ASM S PE-50000	2002	1987	0.8051	\$264.70	\$213.10	\$51.60
3739127	STREETLT ASM S PE-9500-16000	1990	1988	0.0868	\$162.26	\$14.10	\$148.16
3739127	STREETLT ASM S PE-9500-16000	1991	1990	0.0433	\$169.05	\$7.33	\$161.72
3739127	STREETLT ASM S PE-9500-16000	1992	1990	0.0868	\$330.80	\$28.74	\$302.06
3739127	STREETLT ASM S PE-9500-16000	1992	1991	0.0433	\$165.40	\$7.17	\$158.23
3739127	STREETLT ASM S PE-9500-16000	1994	1987	0.3043	\$173.44	\$52.79	\$120.65
3739127	STREETLT ASM S PE-9500-16000	1995	1987	0.3461	\$130.08	\$45.03	\$85.05
3739127	STREETLT ASM S PE-9500-16000	1996	1987	0.3861	\$173.44	\$66.98	\$106.46
3739127	STREETLT ASM S PE-9500-16000	1998	1987	0.4833	\$43.36	\$20.96	\$22.40
3739127	STREETLT ASM S PE-9500-16000	1999	1987	0.5611	\$43.36	\$24.33	\$19.03
3739127	STREETLT ASM S PE-9500-16000	2000	1987	0.6422	\$43.36	\$27.85	\$15.51
3739127	STREETLT ASM S PE-9500-16000	2001	1987	0.7237	\$43.36	\$31.38	\$11.98
3739127	STREETLT ASM S PE-9500-16000	2003	1987	0.8864	\$86.72	\$76.86	\$9.86
3739128	STREETLT ASM S PE-4000	1989	1962	1.1696	\$130.15	\$152.23	(\$22.08)
3739128	STREETLT ASM S PE-4000	1989	1972	0.7696	\$130.15	\$100.17	\$29.98

Massachusetts Electric Company
Town of Franklin
Summary of Retired Streetlight Plant through April 30, 200

<u>PUC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3739128	STREETLT ASM S PE-4000	1989	1989	0.0000	\$130.15	\$0.00	\$130.15
3739128	STREETLT ASM S PE-4000	1990	1977	0.5881	\$128.82	\$75.77	\$53.05
3739128	STREETLT ASM S PE-4000	1990	1988	0.0868	\$128.82	\$11.19	\$117.63
3739128	STREETLT ASM S PE-4000	1990	1989	0.0433	\$128.82	\$5.59	\$123.23
3739128	STREETLT ASM S PE-4000	1991	1990	0.0433	\$382.44	\$16.59	\$365.85
3739128	STREETLT ASM S PE-4000	1991	1991	0.0000	\$254.96	\$0.00	\$254.96
3739128	STREETLT ASM S PE-4000	1992	1989	0.1303	\$328.50	\$42.83	\$285.67
3739128	STREETLT ASM S PE-4000	1992	1991	0.0433	\$328.50	\$14.25	\$314.25
3739128	STREETLT ASM S PE-4000	1993	1943	2.1036	\$118.81	\$249.94	(\$131.13)
3739128	STREETLT ASM S PE-4000	1993	1972	0.9436	\$109.50	\$103.33	\$6.17
3739128	STREETLT ASM S PE-4000	1993	1987	0.2608	\$109.50	\$28.56	\$80.94
3739128	STREETLT ASM S PE-4000	1993	1989	0.1738	\$368.22	\$64.03	\$304.19
3739128	STREETLT ASM S PE-4000	1993	1990	0.1303	\$237.62	\$30.98	\$206.64
3739128	STREETLT ASM S PE-4000	1993	1991	0.0868	\$356.43	\$30.97	\$325.46
3739128	STREETLT ASM S PE-4000	1993	1992	0.0433	\$118.81	\$5.15	\$113.66
3739128	STREETLT ASM S PE-4000	1994	1989	0.2173	\$4,418.64	\$960.61	\$3,458.03
3739128	STREETLT ASM S PE-4000	1995	1989	0.2591	\$1,288.82	\$334.06	\$954.76
3739128	STREETLT ASM S PE-4000	1995	1990	0.2156	\$1,292.55	\$278.80	\$1,013.75
3739128	STREETLT ASM S PE-4000	1996	1990	0.2556	\$2,769.75	\$708.22	\$2,061.53
3739128	STREETLT ASM S PE-4000	1996	1991	0.2121	\$2,907.24	\$616.91	\$2,290.33
3739128	STREETLT ASM S PE-4000	1997	1991	0.2521	\$4,984.16	\$1,257.00	\$3,727.16
3739128	STREETLT ASM S PE-4000	1998	1991	0.3093	\$1,799.85	\$556.87	\$1,242.98
3739128	STREETLT ASM S PE-4000	1999	1991	0.3871	\$3,322.80	\$1,286.58	\$2,036.22
3739128	STREETLT ASM S PE-4000	2000	1991	0.4684	\$2,769.00	\$1,297.27	\$1,471.73
3739128	STREETLT ASM S PE-4000	2001	1991	0.5497	\$7,476.30	\$4,110.46	\$3,365.84
3739128	STREETLT ASM S PE-4000	2002	1991	0.6311	\$5,953.35	\$3,757.15	\$2,196.20
3739128	STREETLT ASM S PE-4000	2003	1991	0.7124	\$138.45	\$98.63	\$39.82
3739128	STREETLT ASM S PE-4000	2003	1992	0.6689	\$920.48	\$615.70	\$304.78
3739301	STREETLT ASM INCANDESCENT	1964	1920	1.7599	\$99.36	\$174.87	(\$75.51)
3739301	STREETLT ASM INCANDESCENT	1964	1927	1.4798	\$24.84	\$36.76	(\$11.92)
3739301	STREETLT ASM INCANDESCENT	1964	1930	1.3599	\$124.20	\$168.91	(\$44.71)
3739301	STREETLT ASM INCANDESCENT	1964	1946	0.7198	\$24.84	\$17.88	\$6.96
3739301	STREETLT ASM INCANDESCENT	1964	1955	0.3599	\$49.68	\$17.88	\$31.80
3739301	STREETLT ASM INCANDESCENT	1965	1950	0.6000	\$596.05	\$357.63	\$238.42
3739301	STREETLT ASM INCANDESCENT	1966	1950	0.6399	\$273.66	\$175.14	\$98.52
3739301	STREETLT ASM INCANDESCENT	1967	1930	1.4799	\$808.20	\$1,196.13	(\$387.93)
3739301	STREETLT ASM INCANDESCENT	1967	1931	1.4399	\$89.80	\$129.31	(\$39.51)
3739301	STREETLT ASM INCANDESCENT	1967	1932	1.4000	\$224.50	\$314.30	(\$89.80)
3739301	STREETLT ASM INCANDESCENT	1967	1935	1.2800	\$224.50	\$287.36	(\$62.86)
3739301	STREETLT ASM INCANDESCENT	1967	1950	0.6799	\$181.96	\$123.73	\$58.23
3739301	STREETLT ASM INCANDESCENT	1967	1951	0.6399	\$314.30	\$201.15	\$113.15
3739301	STREETLT ASM INCANDESCENT	1967	1961	0.2399	\$314.30	\$75.43	\$238.87
3739301	STREETLT ASM INCANDESCENT	1968	1930	1.5199	\$182.44	\$277.30	(\$94.86)
3739301	STREETLT ASM INCANDESCENT	1968	1938	1.1999	\$45.61	\$54.73	(\$9.12)
3739301	STREETLT ASM INCANDESCENT	1968	1940	1.1199	\$45.61	\$51.08	(\$5.47)
3739301	STREETLT ASM INCANDESCENT	1969	1940	1.1599	\$92.58	\$107.39	(\$14.81)
3739301	STREETLT ASM INCANDESCENT	1970	1940	1.1999	\$185.16	\$222.19	(\$37.03)
3739301	STREETLT ASM INCANDESCENT	1970	1950	0.7998	\$46.87	\$37.49	\$9.38
3739301	STREETLT ASM INCANDESCENT	1971	1950	0.8399	\$140.61	\$118.11	\$22.50
3739301	STREETLT ASM INCANDESCENT	1971	1951	0.7999	\$281.22	\$224.97	\$56.25
3739301	STREETLT ASM INCANDESCENT	1971	1952	0.7599	\$140.61	\$106.86	\$33.75
3739301	STREETLT ASM INCANDESCENT	1971	1964	0.2799	\$47.29	\$13.24	\$34.05
3739302	STREETLT ASM I PE W/ENCL GLASS	1964	1960	0.1599	\$50.84	\$8.13	\$42.71
3739302	STREETLT ASM I PE W/ENCL GLASS	1965	1960	0.1999	\$181.72	\$36.34	\$145.38
3739302	STREETLT ASM I PE W/ENCL GLASS	1965	1963	0.0799	\$90.86	\$7.26	\$83.60
3739302	STREETLT ASM I PE W/ENCL GLASS	1966	1950	0.6399	\$819.36	\$524.39	\$294.97
3739302	STREETLT ASM I PE W/ENCL GLASS	1966	1955	0.4399	\$91.04	\$40.05	\$50.99
3739302	STREETLT ASM I PE W/ENCL GLASS	1966	1960	0.2398	\$91.04	\$21.84	\$69.20
3739302	STREETLT ASM I PE W/ENCL GLASS	1966	1963	0.1199	\$90.86	\$10.90	\$79.96
3739302	STREETLT ASM I PE W/ENCL GLASS	1966	1965	0.0399	\$182.08	\$7.28	\$174.80
3739302	STREETLT ASM I PE W/ENCL GLASS	1967	1935	1.2799	\$88.87	\$113.75	(\$24.88)
3739302	STREETLT ASM I PE W/ENCL GLASS	1967	1945	0.8799	\$364.16	\$320.46	\$43.70
3739302	STREETLT ASM I PE W/ENCL GLASS	1967	1950	0.6799	\$179.91	\$122.33	\$57.58
3739302	STREETLT ASM I PE W/ENCL GLASS	1967	1954	0.5199	\$88.87	\$46.21	\$42.66
3739302	STREETLT ASM I PE W/ENCL GLASS	1967	1955	0.4798	\$91.04	\$43.69	\$47.35
3739302	STREETLT ASM I PE W/ENCL GLASS	1967	1956	0.4399	\$177.74	\$78.20	\$99.54
3739302	STREETLT ASM I PE W/ENCL GLASS	1967	1957	0.3999	\$177.74	\$71.09	\$106.65
3739302	STREETLT ASM I PE W/ENCL GLASS	1967	1958	0.3599	\$266.61	\$95.97	\$170.64
3739302	STREETLT ASM I PE W/ENCL GLASS	1967	1960	0.2799	\$182.08	\$50.98	\$131.10
3739302	STREETLT ASM I PE W/ENCL GLASS	1967	1964	0.1199	\$91.04	\$10.92	\$80.12
3739302	STREETLT ASM I PE W/ENCL GLASS	1967	1965	0.0799	\$91.04	\$7.28	\$83.76
3739302	STREETLT ASM I PE W/ENCL GLASS	1967	1966	0.0399	\$88.87	\$3.55	\$85.32
3739302	STREETLT ASM I PE W/ENCL GLASS	1967	1967	0.0000	\$88.87	\$0.00	\$88.87
3739302	STREETLT ASM I PE W/ENCL GLASS	1968	1930	1.5199	\$88.87	\$135.08	(\$46.21)
3739302	STREETLT ASM I PE W/ENCL GLASS	1968	1948	0.7999	\$90.27	\$72.21	\$18.06
3739302	STREETLT ASM I PE W/ENCL GLASS	1968	1961	0.2799	\$180.54	\$50.55	\$129.99
3739302	STREETLT ASM I PE W/ENCL GLASS	1968	1963	0.1999	\$90.27	\$18.05	\$72.22
3739302	STREETLT ASM I PE W/ENCL GLASS	1968	1964	0.1599	\$1,624.86	\$259.97	\$1,364.89
3739302	STREETLT ASM I PE W/ENCL GLASS	1968	1965	0.1199	\$90.27	\$10.83	\$79.44
3739302	STREETLT ASM I PE W/ENCL GLASS	1968	1966	0.0799	\$451.35	\$36.10	\$415.25
3739302	STREETLT ASM I PE W/ENCL GLASS	1969	1940	1.1599	\$91.82	\$106.51	(\$14.69)
3739302	STREETLT ASM I PE W/ENCL GLASS	1969	1944	1.0000	\$541.62	\$541.62	\$0.00
3739302	STREETLT ASM I PE W/ENCL GLASS	1969	1950	0.7599	\$183.64	\$139.56	\$44.08
3739302	STREETLT ASM I PE W/ENCL GLASS	1969	1956	0.5199	\$91.82	\$47.74	\$44.08
3739302	STREETLT ASM I PE W/ENCL GLASS	1969	1957	0.4799	\$91.82	\$44.07	\$47.75
3739302	STREETLT ASM I PE W/ENCL GLASS	1969	1958	0.4399	\$91.82	\$40.40	\$51.42
3739302	STREETLT ASM I PE W/ENCL GLASS	1969	1960	0.3599	\$362.63	\$130.54	\$232.09

Massachusetts Electric Company
Town of Franklin
Summary of Retired Streetlight Plant through April 30, 200

<u>PUC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3739302	STREETLT ASM I PE W/ENCL GLASS	1969	1961	0.3199	\$1,377.30	\$440.73	\$936.57
3739302	STREETLT ASM I PE W/ENCL GLASS	1969	1962	0.2798	\$91.82	\$25.70	\$66.12
3739302	STREETLT ASM I PE W/ENCL GLASS	1969	1963	0.2399	\$1,097.19	\$263.32	\$833.87
3739302	STREETLT ASM I PE W/ENCL GLASS	1969	1964	0.1999	\$2,824.72	\$564.94	\$2,259.78
3739302	STREETLT ASM I PE W/ENCL GLASS	1969	1965	0.1599	\$275.46	\$44.07	\$231.39
3739302	STREETLT ASM I PE W/ENCL GLASS	1969	1966	0.1199	\$2,009.19	\$241.10	\$1,768.09
3739302	STREETLT ASM I PE W/ENCL GLASS	1969	1967	0.0799	\$367.28	\$29.38	\$337.90
3739302	STREETLT ASM I PE W/ENCL GLASS	1970	1960	0.3999	\$555.42	\$222.16	\$333.26
3739302	STREETLT ASM I PE W/ENCL GLASS	1970	1962	0.3199	\$279.96	\$89.58	\$190.38
3739302	STREETLT ASM I PE W/ENCL GLASS	1970	1964	0.2399	\$183.64	\$44.07	\$139.57
3739302	STREETLT ASM I PE W/ENCL GLASS	1970	1965	0.2000	\$465.10	\$93.02	\$372.08
3739302	STREETLT ASM I PE W/ENCL GLASS	1970	1966	0.1599	\$559.92	\$89.58	\$470.34
3739302	STREETLT ASM I PE W/ENCL GLASS	1970	1968	0.0799	\$93.32	\$7.46	\$85.86
3739302	STREETLT ASM I PE W/ENCL GLASS	1971	1936	1.3999	\$94.91	\$132.87	(\$37.96)
3739302	STREETLT ASM I PE W/ENCL GLASS	1971	1950	0.8399	\$189.82	\$159.44	\$30.38
3739302	STREETLT ASM I PE W/ENCL GLASS	1971	1960	0.4399	\$189.82	\$83.52	\$106.30
3739302	STREETLT ASM I PE W/ENCL GLASS	1971	1961	0.3999	\$189.82	\$75.92	\$113.90
3739302	STREETLT ASM I PE W/ENCL GLASS	1971	1964	0.2799	\$94.91	\$26.57	\$68.34
3739302	STREETLT ASM I PE W/ENCL GLASS	1971	1966	0.1999	\$854.19	\$170.83	\$683.36
3739302	STREETLT ASM I PE W/ENCL GLASS	1971	1967	0.1599	\$2,088.02	\$334.08	\$1,753.94
3739302	STREETLT ASM I PE W/ENCL GLASS	1971	1968	0.1199	\$1,708.38	\$205.00	\$1,503.38
3739302	STREETLT ASM I PE W/ENCL GLASS	1971	1969	0.0799	\$284.73	\$22.77	\$261.96
3739302	STREETLT ASM I PE W/ENCL GLASS	1971	1971	0.0000	\$94.91	\$0.00	\$94.91
3739302	STREETLT ASM I PE W/ENCL GLASS	1972	1946	1.0399	\$99.03	\$102.99	(\$3.96)
3739302	STREETLT ASM I PE W/ENCL GLASS	1972	1947	1.0000	\$99.03	\$99.03	\$0.00
3739302	STREETLT ASM I PE W/ENCL GLASS	1972	1953	0.7599	\$99.03	\$75.26	\$23.77
3739302	STREETLT ASM I PE W/ENCL GLASS	1972	1955	0.6799	\$198.05	\$134.67	\$63.38
3739302	STREETLT ASM I PE W/ENCL GLASS	1972	1957	0.5999	\$99.03	\$59.41	\$39.62
3739302	STREETLT ASM I PE W/ENCL GLASS	1972	1960	0.4799	\$288.85	\$138.64	\$150.21
3739302	STREETLT ASM I PE W/ENCL GLASS	1972	1961	0.4399	\$94.91	\$41.76	\$53.15
3739302	STREETLT ASM I PE W/ENCL GLASS	1972	1963	0.3599	\$94.91	\$34.16	\$60.75
3739302	STREETLT ASM I PE W/ENCL GLASS	1972	1964	0.3199	\$99.03	\$31.68	\$67.35
3739302	STREETLT ASM I PE W/ENCL GLASS	1972	1965	0.2799	\$189.82	\$53.14	\$136.68
3739302	STREETLT ASM I PE W/ENCL GLASS	1972	1966	0.2399	\$193.94	\$46.54	\$147.40
3739302	STREETLT ASM I PE W/ENCL GLASS	1972	1967	0.2000	\$1,237.95	\$247.59	\$990.36
3739302	STREETLT ASM I PE W/ENCL GLASS	1972	1968	0.1599	\$396.10	\$63.37	\$332.73
3739302	STREETLT ASM I PE W/ENCL GLASS	1973	1946	1.0799	\$1,785.02	\$1,927.82	(\$142.80)
3739302	STREETLT ASM I PE W/ENCL GLASS	1973	1947	1.0399	\$1,310.35	\$1,362.76	(\$52.41)
3739302	STREETLT ASM I PE W/ENCL GLASS	1973	1948	1.0000	\$203.16	\$203.16	\$0.00
3739302	STREETLT ASM I PE W/ENCL GLASS	1973	1950	0.9199	\$700.85	\$644.78	\$56.07
3739302	STREETLT ASM I PE W/ENCL GLASS	1973	1951	0.8799	\$101.58	\$89.39	\$12.19
3739302	STREETLT ASM I PE W/ENCL GLASS	1973	1953	0.7999	\$594.16	\$475.32	\$118.84
3739302	STREETLT ASM I PE W/ENCL GLASS	1973	1954	0.7599	\$101.58	\$77.20	\$24.38
3739302	STREETLT ASM I PE W/ENCL GLASS	1973	1955	0.7199	\$203.16	\$146.27	\$56.89
3739302	STREETLT ASM I PE W/ENCL GLASS	1973	1960	0.5199	\$297.08	\$154.48	\$142.60
3739302	STREETLT ASM I PE W/ENCL GLASS	1973	1962	0.4399	\$1,102.06	\$484.90	\$617.16
3739302	STREETLT ASM I PE W/ENCL GLASS	1973	1964	0.3599	\$403.77	\$145.35	\$258.42
3739302	STREETLT ASM I PE W/ENCL GLASS	1973	1965	0.3199	\$297.09	\$95.06	\$202.03
3739302	STREETLT ASM I PE W/ENCL GLASS	1973	1966	0.2800	\$500.25	\$140.07	\$360.18
3739302	STREETLT ASM I PE W/ENCL GLASS	1973	1971	0.0799	\$99.03	\$7.92	\$91.11
3739302	STREETLT ASM I PE W/ENCL GLASS	1974	1946	1.1199	\$624.12	\$699.01	(\$74.89)
3739302	STREETLT ASM I PE W/ENCL GLASS	1974	1947	1.0799	\$208.04	\$224.68	(\$16.64)
3739302	STREETLT ASM I PE W/ENCL GLASS	1974	1948	1.0399	\$101.58	\$105.64	(\$4.06)
3739302	STREETLT ASM I PE W/ENCL GLASS	1974	1950	0.9599	\$411.20	\$394.75	\$16.45
3739302	STREETLT ASM I PE W/ENCL GLASS	1974	1951	0.9199	\$517.66	\$476.24	\$41.42
3739302	STREETLT ASM I PE W/ENCL GLASS	1974	1952	0.8799	\$104.02	\$91.53	\$12.49
3739302	STREETLT ASM I PE W/ENCL GLASS	1974	1953	0.8399	\$208.04	\$174.75	\$33.29
3739302	STREETLT ASM I PE W/ENCL GLASS	1974	1954	0.7999	\$104.02	\$83.21	\$20.81
3739302	STREETLT ASM I PE W/ENCL GLASS	1974	1956	0.7199	\$104.02	\$74.89	\$29.13
3739302	STREETLT ASM I PE W/ENCL GLASS	1974	1958	0.6399	\$104.02	\$66.57	\$37.45
3739302	STREETLT ASM I PE W/ENCL GLASS	1974	1959	0.5999	\$104.02	\$62.41	\$41.61
3739302	STREETLT ASM I PE W/ENCL GLASS	1974	1960	0.5599	\$312.06	\$174.75	\$137.31
3739302	STREETLT ASM I PE W/ENCL GLASS	1974	1961	0.5199	\$832.16	\$432.72	\$399.44
3739302	STREETLT ASM I PE W/ENCL GLASS	1974	1962	0.4799	\$416.08	\$199.71	\$216.37
3739302	STREETLT ASM I PE W/ENCL GLASS	1974	1963	0.4399	\$208.04	\$91.53	\$116.51
3739302	STREETLT ASM I PE W/ENCL GLASS	1974	1964	0.3999	\$104.02	\$41.60	\$62.42
3739302	STREETLT ASM I PE W/ENCL GLASS	1974	1965	0.3599	\$104.02	\$37.44	\$66.58
3739302	STREETLT ASM I PE W/ENCL GLASS	1975	1946	1.1649	\$728.14	\$848.28	(\$120.14)
3739302	STREETLT ASM I PE W/ENCL GLASS	1975	1947	1.1249	\$624.12	\$702.13	(\$78.01)
3739302	STREETLT ASM I PE W/ENCL GLASS	1975	1948	1.0849	\$104.02	\$112.86	(\$8.84)
3739302	STREETLT ASM I PE W/ENCL GLASS	1975	1949	1.0449	\$104.02	\$108.70	(\$4.68)
3739302	STREETLT ASM I PE W/ENCL GLASS	1975	1950	1.0049	\$104.02	\$104.54	(\$0.52)
3739302	STREETLT ASM I PE W/ENCL GLASS	1975	1951	0.9649	\$104.02	\$100.37	\$3.65
3739302	STREETLT ASM I PE W/ENCL GLASS	1975	1952	0.9249	\$104.02	\$96.21	\$7.81
3739302	STREETLT ASM I PE W/ENCL GLASS	1975	1953	0.8849	\$208.04	\$184.11	\$23.93
3739302	STREETLT ASM I PE W/ENCL GLASS	1975	1955	0.8049	\$111.11	\$89.44	\$21.67
3739302	STREETLT ASM I PE W/ENCL GLASS	1975	1958	0.6849	\$215.13	\$147.36	\$67.77
3739302	STREETLT ASM I PE W/ENCL GLASS	1975	1960	0.6049	\$215.13	\$130.15	\$84.98
3739302	STREETLT ASM I PE W/ENCL GLASS	1975	1962	0.5249	\$104.02	\$54.61	\$49.41
3739302	STREETLT ASM I PE W/ENCL GLASS	1975	1964	0.4449	\$104.02	\$46.28	\$57.74
3739302	STREETLT ASM I PE W/ENCL GLASS	1975	1966	0.3649	\$208.04	\$75.93	\$132.11
3739302	STREETLT ASM I PE W/ENCL GLASS	1975	1969	0.2449	\$111.11	\$27.22	\$83.89
3739302	STREETLT ASM I PE W/ENCL GLASS	1975	1972	0.1249	\$104.02	\$13.00	\$91.02
3739302	STREETLT ASM I PE W/ENCL GLASS	1976	1938	1.5349	\$111.11	\$170.55	(\$59.44)
3739302	STREETLT ASM I PE W/ENCL GLASS	1976	1940	1.4549	\$111.11	\$161.66	(\$50.55)
3739302	STREETLT ASM I PE W/ENCL GLASS	1976	1949	1.0949	\$111.97	\$122.60	(\$10.63)
3739302	STREETLT ASM I PE W/ENCL GLASS	1976	1950	1.0549	\$111.11	\$117.22	(\$6.11)

**Massachusetts Electric Company
Town of Franklin
Summary of Retired Streetlight Plant through April 30, 200**

<u>PUC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3739302	STREETLT ASM I PE W/ENCL GLASS	1976	1953	0.9349	\$444.44	\$415.55	\$28.89
3739302	STREETLT ASM I PE W/ENCL GLASS	1976	1954	0.8949	\$111.11	\$99.44	\$11.67
3739302	STREETLT ASM I PE W/ENCL GLASS	1976	1960	0.6549	\$111.11	\$72.77	\$38.34
3739302	STREETLT ASM I PE W/ENCL GLASS	1976	1962	0.5749	\$671.84	\$386.30	\$285.54
3739302	STREETLT ASM I PE W/ENCL GLASS	1976	1963	0.5349	\$111.97	\$59.90	\$52.07
3739302	STREETLT ASM I PE W/ENCL GLASS	1976	1964	0.4949	\$223.08	\$110.42	\$112.66
3739302	STREETLT ASM I PE W/ENCL GLASS	1976	1967	0.3749	\$447.90	\$167.96	\$279.94
3739302	STREETLT ASM I PE W/ENCL GLASS	1977	1933	1.7849	\$111.97	\$199.86	(\$87.89)
3739302	STREETLT ASM I PE W/ENCL GLASS	1977	1950	1.1049	\$113.65	\$125.58	(\$11.93)
3739302	STREETLT ASM I PE W/ENCL GLASS	1977	1952	1.0249	\$225.62	\$231.26	(\$5.64)
3739302	STREETLT ASM I PE W/ENCL GLASS	1977	1954	0.9449	\$111.97	\$105.81	\$6.16
3739302	STREETLT ASM I PE W/ENCL GLASS	1977	1956	0.8649	\$113.65	\$98.30	\$15.35
3739302	STREETLT ASM I PE W/ENCL GLASS	1977	1960	0.7049	\$227.30	\$160.24	\$67.06
3739302	STREETLT ASM I PE W/ENCL GLASS	1977	1961	0.6649	\$227.30	\$151.15	\$76.15
3739302	STREETLT ASM I PE W/ENCL GLASS	1977	1962	0.6249	\$561.54	\$350.96	\$210.58
3739302	STREETLT ASM I PE W/ENCL GLASS	1977	1963	0.5849	\$111.97	\$65.50	\$46.47
3739302	STREETLT ASM I PE W/ENCL GLASS	1977	1966	0.4649	\$447.89	\$208.26	\$239.63
3739302	STREETLT ASM I PE W/ENCL GLASS	1977	1971	0.2649	\$335.92	\$89.01	\$246.91
3739302	STREETLT ASM I PE W/ENCL GLASS	1978	1928	2.0349	\$113.65	\$231.27	(\$117.62)
3739302	STREETLT ASM I PE W/ENCL GLASS	1978	1947	1.2749	\$694.08	\$884.95	(\$190.87)
3739302	STREETLT ASM I PE W/ENCL GLASS	1978	1950	1.1549	\$113.65	\$131.26	(\$17.61)
3739302	STREETLT ASM I PE W/ENCL GLASS	1978	1954	0.9949	\$577.99	\$575.10	\$2.89
3739302	STREETLT ASM I PE W/ENCL GLASS	1978	1960	0.7549	\$116.09	\$87.64	\$28.45
3739302	STREETLT ASM I PE W/ENCL GLASS	1978	1962	0.6749	\$116.09	\$78.36	\$37.73
3739302	STREETLT ASM I PE W/ENCL GLASS	1978	1965	0.5549	\$116.09	\$64.42	\$51.67
3739302	STREETLT ASM I PE W/ENCL GLASS	1978	1966	0.5149	\$116.09	\$59.78	\$56.31
3739302	STREETLT ASM I PE W/ENCL GLASS	1978	1967	0.4749	\$232.18	\$110.28	\$121.90
3739302	STREETLT ASM I PE W/ENCL GLASS	1978	1968	0.4349	\$116.09	\$50.49	\$65.60
3739302	STREETLT ASM I PE W/ENCL GLASS	1978	1969	0.3949	\$464.34	\$183.41	\$280.93
3739302	STREETLT ASM I PE W/ENCL GLASS	1978	1970	0.3549	\$464.36	\$164.84	\$299.52
3739302	STREETLT ASM I PE W/ENCL GLASS	1978	1971	0.3149	\$116.09	\$36.56	\$79.53
3739302	STREETLT ASM I PE W/ENCL GLASS	1978	1972	0.2749	\$461.91	\$127.02	\$334.89
3739302	STREETLT ASM I PE W/ENCL GLASS	1979	1939	1.6449	\$348.26	\$572.88	(\$224.62)
3739302	STREETLT ASM I PE W/ENCL GLASS	1979	1940	1.6049	\$237.40	\$381.02	(\$143.62)
3739302	STREETLT ASM I PE W/ENCL GLASS	1979	1950	1.2049	\$237.40	\$286.06	(\$48.66)
3739302	STREETLT ASM I PE W/ENCL GLASS	1979	1956	0.9649	\$116.09	\$112.02	\$4.07
3739302	STREETLT ASM I PE W/ENCL GLASS	1979	1960	0.8049	\$583.05	\$469.35	\$113.70
3739302	STREETLT ASM I PE W/ENCL GLASS	1979	1962	0.7249	\$118.70	\$86.05	\$32.65
3739302	STREETLT ASM I PE W/ENCL GLASS	1979	1965	0.6049	\$118.70	\$71.81	\$46.89
3739302	STREETLT ASM I PE W/ENCL GLASS	1979	1967	0.5249	\$118.70	\$62.31	\$56.39
3739302	STREETLT ASM I PE W/ENCL GLASS	1979	1968	0.4849	\$118.70	\$57.56	\$61.14
3739302	STREETLT ASM I PE W/ENCL GLASS	1979	1969	0.4449	\$237.40	\$105.64	\$131.76
3739302	STREETLT ASM I PE W/ENCL GLASS	1979	1970	0.4049	\$234.79	\$95.08	\$139.71
3739302	STREETLT ASM I PE W/ENCL GLASS	1979	1971	0.3649	\$356.10	\$129.97	\$226.13
3739302	STREETLT ASM I PE W/ENCL GLASS	1980	1948	1.3348	\$58.02	\$77.45	(\$19.43)
3739302	STREETLT ASM I PE W/ENCL GLASS	1980	1953	1.1349	\$116.04	\$131.70	(\$15.66)
3739302	STREETLT ASM I PE W/ENCL GLASS	1980	1964	0.6949	\$118.70	\$82.49	\$36.21
3739302	STREETLT ASM I PE W/ENCL GLASS	1980	1966	0.6149	\$58.02	\$35.68	\$22.34
3739302	STREETLT ASM I PE W/ENCL GLASS	1980	1967	0.5749	\$181.47	\$104.34	\$77.13
3739302	STREETLT ASM I PE W/ENCL GLASS	1980	1968	0.5349	\$176.72	\$94.54	\$82.18
3739302	STREETLT ASM I PE W/ENCL GLASS	1980	1969	0.4948	\$58.02	\$28.71	\$29.31
3739302	STREETLT ASM I PE W/ENCL GLASS	1980	1970	0.4549	\$123.45	\$56.16	\$67.29
3739302	STREETLT ASM I PE W/ENCL GLASS	1981	1946	1.4616	\$117.93	\$172.37	(\$54.44)
3739302	STREETLT ASM I PE W/ENCL GLASS	1981	1947	1.4216	\$59.91	\$85.17	(\$25.26)
3739302	STREETLT ASM I PE W/ENCL GLASS	1981	1953	1.1816	\$59.91	\$70.79	(\$10.88)
3739302	STREETLT ASM I PE W/ENCL GLASS	1981	1968	0.5816	\$58.02	\$33.75	\$24.27
3739302	STREETLT ASM I PE W/ENCL GLASS	1982	1947	1.4651	\$59.91	\$87.78	(\$27.87)
3739302	STREETLT ASM I PE W/ENCL GLASS	1982	1960	0.9451	\$119.82	\$113.25	\$6.57
3739302	STREETLT ASM I PE W/ENCL GLASS	1982	1966	0.7050	\$58.83	\$41.48	\$17.35
3739302	STREETLT ASM I PE W/ENCL GLASS	1982	1968	0.6251	\$59.91	\$37.45	\$22.46
3739302	STREETLT ASM I PE W/ENCL GLASS	1982	1969	0.5850	\$59.91	\$35.05	\$24.86
3739302	STREETLT ASM I PE W/ENCL GLASS	1982	1971	0.5050	\$59.91	\$30.26	\$29.65
3739302	STREETLT ASM I PE W/ENCL GLASS	1983	1936	1.9486	\$62.15	\$121.11	(\$58.96)
3739302	STREETLT ASM I PE W/ENCL GLASS	1983	1946	1.5486	\$58.83	\$91.11	(\$32.28)
3739302	STREETLT ASM I PE W/ENCL GLASS	1983	1958	1.0685	\$62.15	\$66.41	(\$4.26)
3739302	STREETLT ASM I PE W/ENCL GLASS	1983	1959	1.0286	\$62.15	\$63.93	(\$1.78)
3739302	STREETLT ASM I PE W/ENCL GLASS	1983	1960	0.9885	\$62.15	\$61.44	\$0.71
3739302	STREETLT ASM I PE W/ENCL GLASS	1983	1966	0.7486	\$62.15	\$46.53	\$15.62
3739302	STREETLT ASM I PE W/ENCL GLASS	1983	1969	0.6286	\$120.98	\$76.06	\$44.92
3739302	STREETLT ASM I PE W/ENCL GLASS	1983	1970	0.5886	\$124.30	\$73.17	\$51.13
3739302	STREETLT ASM I PE W/ENCL GLASS	1983	1971	0.5486	\$62.15	\$34.10	\$28.05
3739302	STREETLT ASM I PE W/ENCL GLASS	1984	1946	1.5920	\$66.14	\$105.30	(\$39.16)
3739302	STREETLT ASM I PE W/ENCL GLASS	1984	1960	1.0320	\$66.14	\$68.26	(\$2.12)
3739302	STREETLT ASM I PE W/ENCL GLASS	1984	1961	0.9921	\$66.14	\$65.62	\$0.52
3739302	STREETLT ASM I PE W/ENCL GLASS	1984	1964	0.8720	\$66.14	\$57.68	\$8.46
3739302	STREETLT ASM I PE W/ENCL GLASS	1984	1971	0.5921	\$132.27	\$78.33	\$53.94
3739302	STREETLT ASM I PE W/ENCL GLASS	1984	1977	0.3271	\$66.14	\$21.64	\$44.50
3739302	STREETLT ASM I PE W/ENCL GLASS	1985	1965	0.8756	\$67.86	\$59.42	\$8.44
3739302	STREETLT ASM I PE W/ENCL GLASS	1985	1967	0.7956	\$67.86	\$53.99	\$13.87
3739302	STREETLT ASM I PE W/ENCL GLASS	1985	1971	0.6355	\$67.86	\$43.13	\$24.73
3739302	STREETLT ASM I PE W/ENCL GLASS	1985	1972	0.5955	\$66.14	\$39.39	\$26.75
3739302	STREETLT ASM I PE W/ENCL GLASS	1985	1976	0.4206	\$66.14	\$27.82	\$38.32
3739302	STREETLT ASM I PE W/ENCL GLASS	1986	1960	1.1191	\$204.87	\$229.29	(\$24.42)
3739302	STREETLT ASM I PE W/ENCL GLASS	1986	1962	1.0391	\$69.15	\$71.86	(\$2.71)
3739302	STREETLT ASM I PE W/ENCL GLASS	1986	1967	0.8390	\$67.86	\$56.94	\$10.92
3739302	STREETLT ASM I PE W/ENCL GLASS	1986	1971	0.6791	\$138.30	\$93.93	\$44.37
3739302	STREETLT ASM I PE W/ENCL GLASS	1986	1972	0.6391	\$69.15	\$44.20	\$24.95

**Massachusetts Electric Company
Town of Franklin
Summary of Retired Streetlight Plant through April 30, 200**

<u>PUC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3739302	STREETLT ASM I PE W/ENCL GLASS	1986	1973	0.5991	\$67.86	\$40.66	\$27.20
3739302	STREETLT ASM I PE W/ENCL GLASS	1986	1975	0.5140	\$69.15	\$35.55	\$33.60
3739302	STREETLT ASM I PE W/ENCL GLASS	1986	1979	0.3140	\$69.15	\$21.72	\$47.43
3739302	STREETLT ASM I PE W/ENCL GLASS	1987	1944	1.8026	\$71.13	\$128.22	(\$57.09)
3739302	STREETLT ASM I PE W/ENCL GLASS	1987	1946	1.7226	\$71.13	\$122.53	(\$51.40)
3739302	STREETLT ASM I PE W/ENCL GLASS	1987	1947	1.6826	\$142.26	\$239.38	(\$97.12)
3739302	STREETLT ASM I PE W/ENCL GLASS	1987	1952	1.4826	\$71.13	\$105.46	(\$34.33)
3739302	STREETLT ASM I PE W/ENCL GLASS	1987	1953	1.4425	\$71.13	\$102.61	(\$31.48)
3739302	STREETLT ASM I PE W/ENCL GLASS	1987	1971	0.7226	\$276.62	\$199.91	\$76.71
3739302	STREETLT ASM I PE W/ENCL GLASS	1987	1983	0.1737	\$71.13	\$12.36	\$58.77
3739302	STREETLT ASM I PE W/ENCL GLASS	1988	1947	1.7261	\$218.99	\$378.02	(\$159.03)
3739302	STREETLT ASM I PE W/ENCL GLASS	1988	1949	1.6461	\$73.93	\$121.70	(\$47.77)
3739302	STREETLT ASM I PE W/ENCL GLASS	1988	1969	0.8460	\$73.93	\$62.55	\$11.38
3739302	STREETLT ASM I PE W/ENCL GLASS	1989	1940	2.0495	\$76.85	\$157.51	(\$80.66)
3739302	STREETLT ASM I PE W/ENCL GLASS	1989	1948	1.7296	\$76.85	\$132.92	(\$56.07)
3739302	STREETLT ASM I PE W/ENCL GLASS	1989	1949	1.6896	\$153.70	\$259.70	(\$106.00)
3739302	STREETLT ASM I PE W/ENCL GLASS	1989	1958	1.3296	\$76.85	\$102.18	(\$25.33)
3739302	STREETLT ASM I PE W/ENCL GLASS	1989	1960	1.2496	\$307.40	\$384.15	(\$76.75)
3739302	STREETLT ASM I PE W/ENCL GLASS	1989	1962	1.1696	\$153.70	\$179.78	(\$26.08)
3739302	STREETLT ASM I PE W/ENCL GLASS	1989	1963	1.1296	\$76.85	\$86.81	(\$9.96)
3739302	STREETLT ASM I PE W/ENCL GLASS	1989	1964	1.0896	\$76.85	\$83.74	(\$6.89)
3739302	STREETLT ASM I PE W/ENCL GLASS	1989	1968	0.9296	\$76.85	\$71.44	\$5.41
3739302	STREETLT ASM I PE W/ENCL GLASS	1989	1970	0.8496	\$230.55	\$195.89	\$34.66
3739302	STREETLT ASM I PE W/ENCL GLASS	1989	1971	0.8096	\$230.55	\$186.67	\$43.88
3739302	STREETLT ASM I PE W/ENCL GLASS	1989	1972	0.7696	\$230.55	\$177.45	\$53.10
3739302	STREETLT ASM I PE W/ENCL GLASS	1989	1975	0.6446	\$73.93	\$47.66	\$26.27
3739302	STREETLT ASM I PE W/ENCL GLASS	1989	1976	0.5946	\$76.85	\$45.70	\$31.15
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1941	2.0530	\$76.85	\$157.78	(\$80.93)
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1946	1.8531	\$3,101.07	\$5,746.90	(\$2,645.83)
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1947	1.8131	\$816.08	\$1,479.71	(\$663.63)
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1948	1.7731	\$81.61	\$144.71	(\$63.10)
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1949	1.7331	\$163.22	\$282.89	(\$119.67)
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1950	1.6931	\$163.22	\$276.36	(\$113.14)
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1951	1.6531	\$163.21	\$269.81	(\$106.60)
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1952	1.6131	\$81.61	\$131.65	(\$50.04)
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1953	1.5731	\$408.03	\$641.91	(\$233.88)
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1955	1.4931	\$81.61	\$121.86	(\$40.25)
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1956	1.4531	\$81.61	\$118.59	(\$36.98)
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1957	1.4131	\$244.82	\$345.97	(\$101.15)
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1958	1.3731	\$81.61	\$112.06	(\$30.45)
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1959	1.3331	\$163.21	\$217.59	(\$54.38)
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1962	1.2131	\$408.04	\$495.03	(\$86.99)
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1963	1.1731	\$1,060.89	\$1,244.63	(\$183.74)
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1964	1.1331	\$489.66	\$554.88	(\$65.22)
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1965	1.0931	\$81.61	\$89.21	(\$7.60)
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1966	1.0531	\$652.87	\$687.60	(\$34.73)
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1967	1.0131	\$81.61	\$82.68	(\$1.07)
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1968	0.9731	\$163.22	\$158.84	\$4.38
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1969	0.9331	\$326.43	\$304.62	\$21.81
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1970	0.8931	\$81.61	\$72.89	\$8.72
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1971	0.8530	\$81.61	\$69.62	\$11.99
3739302	STREETLT ASM I PE W/ENCL GLASS	1990	1974	0.7331	\$81.61	\$59.83	\$21.78
3739302	STREETLT ASM I PE W/ENCL GLASS	1991	1946	1.8966	\$2,438.29	\$4,624.70	(\$2,186.41)
3739302	STREETLT ASM I PE W/ENCL GLASS	1991	1947	1.8566	\$503.37	\$934.60	(\$431.23)
3739302	STREETLT ASM I PE W/ENCL GLASS	1991	1948	1.8166	\$125.84	\$228.61	(\$102.77)
3739302	STREETLT ASM I PE W/ENCL GLASS	1991	1951	1.6966	\$244.82	\$415.38	(\$170.56)
3739302	STREETLT ASM I PE W/ENCL GLASS	1991	1952	1.6566	\$81.61	\$135.20	(\$53.59)
3739302	STREETLT ASM I PE W/ENCL GLASS	1991	1962	1.2566	\$207.45	\$260.70	(\$53.25)
3739302	STREETLT ASM I PE W/ENCL GLASS	1991	1963	1.2166	\$408.04	\$496.46	(\$88.42)
3739302	STREETLT ASM I PE W/ENCL GLASS	1991	1966	1.0966	\$81.61	\$89.50	(\$7.89)
3739302	STREETLT ASM I PE W/ENCL GLASS	1992	1946	1.9401	\$1,327.04	\$2,574.72	(\$1,247.68)
3739302	STREETLT ASM I PE W/ENCL GLASS	1992	1947	1.9001	\$829.40	\$1,576.02	(\$746.62)
3739302	STREETLT ASM I PE W/ENCL GLASS	1992	1948	1.8601	\$497.64	\$925.70	(\$428.06)
3739302	STREETLT ASM I PE W/ENCL GLASS	1992	1950	1.7801	\$543.41	\$967.37	(\$423.96)
3739302	STREETLT ASM I PE W/ENCL GLASS	1992	1951	1.7401	\$165.88	\$288.66	(\$122.78)
3739302	STREETLT ASM I PE W/ENCL GLASS	1992	1953	1.6601	\$755.05	\$1,253.53	(\$498.48)
3739302	STREETLT ASM I PE W/ENCL GLASS	1992	1955	1.5801	\$125.84	\$198.85	(\$73.01)
3739302	STREETLT ASM I PE W/ENCL GLASS	1992	1958	1.4601	\$125.84	\$183.75	(\$57.91)
3739302	STREETLT ASM I PE W/ENCL GLASS	1992	1963	1.2601	\$165.88	\$209.04	(\$43.16)
3739302	STREETLT ASM I PE W/ENCL GLASS	1992	1966	1.1401	\$165.88	\$189.13	(\$23.25)
3739302	STREETLT ASM I PE W/ENCL GLASS	1992	1968	1.0601	\$331.76	\$351.73	(\$19.97)
3739302	STREETLT ASM I PE W/ENCL GLASS	1992	1983	0.3913	\$165.88	\$64.92	\$100.96
3739302	STREETLT ASM I PE W/ENCL GLASS	1993	1946	1.9835	\$38.84	\$77.04	(\$38.20)
3739302	STREETLT ASM I PE W/ENCL GLASS	1993	1947	1.9436	\$271.88	\$528.45	(\$256.57)
3739302	STREETLT ASM I PE W/ENCL GLASS	1993	1949	1.8635	\$19.42	\$36.19	(\$16.77)
3739302	STREETLT ASM I PE W/ENCL GLASS	1993	1950	1.8233	\$19.42	\$35.41	(\$15.99)
3739302	STREETLT ASM I PE W/ENCL GLASS	1993	1971	0.9835	\$19.42	\$19.10	\$0.32
3739302	STREETLT ASM I PE W/ENCL GLASS	1993	1990	0.1302	\$38.84	\$5.06	\$33.78
3739302	STREETLT ASM I PE W/ENCL GLASS	1994	1981	0.5653	\$1,840.40	\$1,040.56	\$799.84
3739302	STREETLT ASM I PE W/ENCL GLASS	1996	1981	0.6471	\$552.12	\$357.33	\$194.79
3739401	STREETLT ASM I OPEN REFLECTOR	1978	1938	1.6349	\$424.28	\$693.69	(\$269.41)
3739404	STREETLT ASM I PE W/ENCL GLASS	1967	1960	0.2799	\$298.55	\$83.59	\$214.96
3739435	FLOODLT ASSEM-HP S-22000-27500	1991	1989	0.0868	\$313.54	\$27.24	\$286.30
3739435	FLOODLT ASSEM-HP S-22000-27500	1996	1991	0.2121	\$511.76	\$108.59	\$403.17
3739435	FLOODLT ASSEM-HP S-22000-27500	1997	1992	0.2086	\$527.04	\$109.99	\$417.05
3739435	FLOODLT ASSEM-HP S-22000-27500	1997	1994	0.1216	\$491.10	\$59.76	\$431.34
3739435	FLOODLT ASSEM-HP S-22000-27500	2001	1994	0.4192	\$408.62	\$171.33	\$237.29

Massachusetts Electric Company
Town of Franklin
Summary of Retired Streetlight Plant through April 30, 2003

<u>PUC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3739435	FLOODLT ASSEM-HP S-22000-27500	2001	1995	0.3775	\$436.75	\$164.91	\$271.84
3739435	FLOODLT ASSEM-HP S-22000-27500	2003	1996	0.5002	\$464.71	\$232.44	\$232.27
3739440	FLOODLT ASSEM-HP S-50000	1977	1977	0.0000	\$726.86	\$0.00	\$726.86
3739440	FLOODLT ASSEM-HP S-50000	1978	1978	0.0000	\$509.16	\$0.00	\$509.16
3739440	FLOODLT ASSEM-HP S-50000	1979	1976	0.1499	\$514.73	\$77.20	\$437.53
3739440	FLOODLT ASSEM-HP S-50000	1980	1967	0.5749	\$407.01	\$234.03	\$172.98
3739440	FLOODLT ASSEM-HP S-50000	1980	1968	0.5349	\$407.01	\$217.75	\$189.26
3739440	FLOODLT ASSEM-HP S-50000	1980	1976	0.1999	\$407.01	\$81.40	\$325.61
3739440	FLOODLT ASSEM-HP S-50000	1981	1969	0.5416	\$361.99	\$196.08	\$165.91
3739440	FLOODLT ASSEM-HP S-50000	1981	1981	0.0000	\$723.98	\$0.00	\$723.98
3739440	FLOODLT ASSEM-HP S-50000	1982	1967	0.6651	\$361.99	\$240.79	\$121.20
3739440	FLOODLT ASSEM-HP S-50000	1984	1960	1.0321	\$330.87	\$341.52	(\$10.65)
3739440	FLOODLT ASSEM-HP S-50000	1984	1970	0.6321	\$672.11	\$424.90	\$247.21
3739440	FLOODLT ASSEM-HP S-50000	1985	1959	1.1156	\$327.78	\$365.70	(\$37.92)
3739440	FLOODLT ASSEM-HP S-50000	1985	1960	1.0756	\$655.57	\$705.19	(\$49.62)
3739440	FLOODLT ASSEM-HP S-50000	1985	1968	0.7556	\$330.87	\$250.03	\$80.84
3739440	FLOODLT ASSEM-HP S-50000	1985	1972	0.5956	\$327.78	\$195.25	\$132.53
3739440	FLOODLT ASSEM-HP S-50000	1985	1978	0.3206	\$327.78	\$105.11	\$222.67
3739440	FLOODLT ASSEM-HP S-50000	1986	1960	1.1191	\$655.56	\$733.70	(\$78.14)
3739440	FLOODLT ASSEM-HP S-50000	1986	1970	0.7191	\$320.65	\$230.61	\$90.04
3739440	FLOODLT ASSEM-HP S-50000	1986	1977	0.4141	\$320.65	\$132.81	\$187.84
3739440	FLOODLT ASSEM-HP S-50000	1987	1985	0.0868	\$315.63	\$27.42	\$288.21
3739440	FLOODLT ASSEM-HP S-50000	1987	1986	0.0433	\$315.63	\$13.69	\$301.94
3739440	FLOODLT ASSEM-HP S-50000	1988	1961	1.1661	\$311.45	\$363.21	(\$51.76)
3739440	FLOODLT ASSEM-HP S-50000	1988	1966	0.9661	\$311.45	\$300.92	\$10.53
3739440	FLOODLT ASSEM-HP S-50000	1988	1977	0.5011	\$627.08	\$314.29	\$312.79
3739440	FLOODLT ASSEM-HP S-50000	1989	1972	0.7696	\$312.90	\$240.83	\$72.07
3739440	FLOODLT ASSEM-HP S-50000	1991	1960	1.3366	\$321.16	\$429.29	(\$108.13)
3739440	FLOODLT ASSEM-HP S-50000	1991	1980	0.4816	\$321.16	\$154.70	\$166.46
3739440	FLOODLT ASSEM-HP S-50000	1992	1972	0.9001	\$334.06	\$300.72	\$33.34
3739440	FLOODLT ASSEM-HP S-50000	1992	1981	0.4783	\$334.06	\$159.81	\$174.25
3739440	FLOODLT ASSEM-HP S-50000	1992	1986	0.2608	\$334.06	\$87.15	\$246.91
3739440	FLOODLT ASSEM-HP S-50000	1993	1967	1.1436	\$334.06	\$382.06	(\$48.00)
3739440	FLOODLT ASSEM-HP S-50000	1993	1983	0.4348	\$1,034.98	\$450.11	\$584.87
3739440	FLOODLT ASSEM-HP S-50000	1993	1984	0.3913	\$2,579.28	\$1,009.53	\$1,569.75
3739440	FLOODLT ASSEM-HP S-50000	1993	1985	0.3478	\$410.51	\$142.81	\$267.70
3739440	FLOODLT ASSEM-HP S-50000	1994	1985	0.3913	\$2,052.55	\$803.36	\$1,249.19
3739440	FLOODLT ASSEM-HP S-50000	1994	1986	0.3478	\$2,473.26	\$860.44	\$1,612.82
3739440	FLOODLT ASSEM-HP S-50000	1994	1987	0.3043	\$3,625.38	\$1,103.56	\$2,521.82
3739440	FLOODLT ASSEM-HP S-50000	1994	1988	0.2608	\$3,052.14	\$796.30	\$2,255.84
3739440	FLOODLT ASSEM-HP S-50000	1994	1989	0.2173	\$2,211.05	\$480.68	\$1,730.37
3739440	FLOODLT ASSEM-HP S-50000	1995	1989	0.2591	\$1,326.63	\$343.86	\$982.77
3739440	FLOODLT ASSEM-HP S-50000	1996	1989	0.2991	\$442.21	\$132.30	\$309.91
3739440	FLOODLT ASSEM-HP S-50000	1996	1990	0.2556	\$2,475.60	\$633.01	\$1,842.59
3739440	FLOODLT ASSEM-HP S-50000	1997	1990	0.2956	\$990.24	\$292.81	\$697.43
3739440	FLOODLT ASSEM-HP S-50000	1997	1991	0.2521	\$1,558.86	\$393.14	\$1,165.72
3739440	FLOODLT ASSEM-HP S-50000	1998	1991	0.3093	\$519.62	\$160.77	\$358.85
3739440	FLOODLT ASSEM-HP S-50000	1999	1991	0.3871	\$1,558.86	\$603.59	\$955.27
3739440	FLOODLT ASSEM-HP S-50000	2000	1991	0.4684	\$519.62	\$243.44	\$276.18
3739440	FLOODLT ASSEM-HP S-50000	2001	1991	0.5497	\$519.62	\$285.68	\$233.94
3739440	FLOODLT ASSEM-HP S-50000	2002	1991	0.6311	\$1,558.86	\$983.79	\$575.07
3739440	FLOODLT ASSEM-HP S-50000	2002	1992	0.5876	\$4,575.36	\$2,688.48	\$1,886.88
3739440	FLOODLT ASSEM-HP S-50000	2002	1993	0.5441	\$3,784.70	\$2,059.25	\$1,725.45
3739440	FLOODLT ASSEM-HP S-50000	2003	1994	0.5819	<u>\$1,558.11</u>	<u>\$906.66</u>	<u>\$651.45</u>
					\$552,391.77	\$336,767.02	\$215,624.75

- (a) Internal 7 Digit PUC under FERC account 373
(b) Literal accompanying 7 Digit PUC
(c) Per Company Asset Management System
(d) Per Company Asset Management System
(e) Page 26 for applicable Year of Addition through Year of Retirement
(f) Per Company Asset Management System
(g) Column (e) x Column (f)
(h) Column (f) - Column (g)

**Massachusetts Electric Company
Town of Franklin
Annual Depreciation Rates for Streetlight Plant - 1963 - 2003**

<u>Rate Control</u> (a)	<u>FERC</u> (b)	<u>Year</u> (c)	<u>Depreciation Rate</u> (d)	<u>Year of Addition</u> (e)	<u>Reserve Ratio</u> (f)
537363	373	1963	4.000%	1963	1.8953
537364	373	1964	4.000%	1964	1.8553
537365	373	1965	4.000%	1965	1.8153
537366	373	1966	4.000%	1966	1.7753
537367	373	1967	4.000%	1967	1.7353
537368	373	1968	4.000%	1968	1.6953
537369	373	1969	4.000%	1969	1.6553
537370	373	1970	4.000%	1970	1.6153
537371	373	1971	4.000%	1971	1.5753
537372	373	1972	4.000%	1972	1.5353
537373	373	1973	4.000%	1973	1.4953
537374	373	1974	4.000%	1974	1.4553
537375	373	1975	5.000%	1975	1.4103
537376	373	1976	5.000%	1976	1.3603
537377	373	1977	5.000%	1977	1.3103
537378	373	1978	5.000%	1978	1.2603
537379	373	1979	5.000%	1979	1.2103
537380	373	1980	5.000%	1980	1.1603
537381	373	1981	4.350%	1981	1.1135
537382	373	1982	4.350%	1982	1.0700
537383	373	1983	4.350%	1983	1.0265
537384	373	1984	4.350%	1984	0.9830
537385	373	1985	4.350%	1985	0.9395
537386	373	1986	4.350%	1986	0.8960
537387	373	1987	4.350%	1987	0.8525
537388	373	1988	4.350%	1988	0.8090
537389	373	1989	4.350%	1989	0.7655
537390	373	1990	4.350%	1990	0.7220
537391	373	1991	4.350%	1991	0.6785
537392	373	1992	4.350%	1992	0.6350
537393	373	1993	4.350%	1993	0.5915
537394	373	1994	4.350%	1994	0.5480
537395	373	1995	4.000%	1995	0.5063
537396	373	1996	4.000%	1996	0.4663
537397	373	1997	4.000%	1997	0.4263
537398	373	1998	7.440%	1998	0.3691
537399	373	1999	8.130%	1999	0.2912
537300	373	2000	8.130%	2000	0.2099
537301	373	2001	8.130%	2001	0.1286
537302	373	2002	8.130%	2002	0.0474

- (a) Internal control number
 (b) FERC plant account for street light investment
 (c) Internal control for year of addition
 (d) Annual depreciation rate in effect for the applicable year of addition
 (e) Year of Addition of investment into FERC account 373
 (f) Represents accumulated depreciation from year of addition through January 31, 2003
 In year of addition, ½ year of depreciation is reflected in accordance with accounting practice
 Example of accumulation of depreciation for 1993 additions:
 Column (f) for 1993 = 50% of Column (d) for 1993, plus
 Sum of Column (d) for 1994 through 2002

MASSACHUSETTS ELECTRIC COMPANY
Docket No. D.T.E. 03-98
Responses to the Department's First Set of Information Requests

**Attachment 2
to DTE 1-1**

Massachusetts Electric Company
Calculation of Purchase Price for Swampscott
As of March 31, 2003

<u>Lumen</u> <u>Code</u>	<u>Quantity</u> (1)	<u>Town- Average Price</u> (2)	<u>Purchase Amount</u> (3)
001 Mercury Vapor Post Top 4,000 Lumen	0	\$0.00	\$0.00
002 Mercury Vapor Post Top 8,000 Lumen	0	\$0.00	\$0.00
003 Mercury Vapor Streetlight 4,000 Lumen	0	\$0.00	\$0.00
004 Mercury Vapor Streetlight 8,000 Lumen	0	\$104.93	\$0.00
005 Mercury Vapor Streetlight 22,000 Lumen	0	\$0.00	\$0.00
006 Mercury Vapor Streetlight 63,000 Lumen	0	\$308.25	\$0.00
010 Incandescent Streetlight 1,000 Lumen	0	\$0.00	\$0.00
011 Incandescent Streetlight 2,500 Lumen	0	\$0.00	\$0.00
013 Incandescent Streetlight 6,000 Lumen	0	\$0.00	\$0.00
014 Incandescent Streetlight 10,000 Lumen	0	\$0.00	\$0.00
016 Mercury Vapor Streetlight 11,000 Lumen	0	\$0.00	\$0.00
023 Mercury Vapor Floodlight 22,000 Lumen	2	\$209.21	\$418.42
024 Mercury Vapor Floodlight 63,000 Lumen	1	\$381.01	\$381.01
041 Sodium Vapor Streetlight 13,000 Lumen	0	\$0.00	\$0.00
070 Sodium Vapor Streetlight 4,000 Lumen	1,008	\$108.33	\$109,196.64
071 Sodium Vapor Streetlight 5,800 Lumen	0	\$0.00	\$0.00
072 Sodium Vapor Streetlight 9,600 Lumen	104	\$138.45	\$14,398.80
073 Sodium Vapor Streetlight 16,000 Lumen	0	\$0.00	\$0.00
074 Sodium Vapor Streetlight 27,500 Lumen	315	\$183.40	\$57,771.00
075 Sodium Vapor Streetlight 50,000 Lumen	20	\$254.88	\$5,097.60
076 Sodium Vapor Streetlight 140,000 Lumen	1	\$341.83	\$341.83
077 Sodium Vapor Floodlight 27,500 Lumen	5	\$280.18	\$1,400.90
078 Sodium Vapor Floodlight 50,000 Lumen	12	\$319.52	\$3,834.24
079 Sodium Vapor Post Top 9,600 Lumen	6	\$127.36	\$764.16
080 Sodium Vapor Floodlight 140,000 Lumen	0	\$0.00	\$0.00
081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen	0	\$0.00	\$0.00
082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen	0	\$0.00	\$0.00
083 Sodium Vapor Post Top 4,000 Lumen	0	\$118.84	\$0.00
	1,474		
Purchase Price of Lights and Related Equipment			\$193,604.60
<u>Pole</u> <u>Code</u>			
A Shared Wood	0	\$0.00	\$0.00
F Embedded Metal	6	\$102.54	\$615.24
H Shared Metal	0	\$0.00	\$0.00
P Wood	9	\$81.12	\$730.08
R Fiberglass without Base	0	\$0.00	\$0.00
C Fiberglass w/Base Less than 25 feet	0	\$211.44	\$0.00
D Fiberglass w/Base Greater than 25 feet	0	\$0.00	\$0.00
T Metal with Foundation	55	\$263.65	\$14,500.75
X Distribution Pole	not for sale		
Y Non Metal Pole	0	\$0.00	\$0.00
Z Metal Pole	0	\$0.00	\$0.00
Purchase Price of Dedicated Poles and Related Equipment			\$15,846.07
Total Purchase Price of Lights and Dedicated Poles and Related Equipment			\$209,450.67

- (1) Page 2, Column (1) + Page 3, Column (1)
(2) Page 4
(3) Column (1) x Column (2)

Massachusetts Electric Company
Calculation of Purchase Price for Swampscott
Overhead Service Lights and Poles
As of March 31, 2003

<u>Lumen</u> <u>Code</u>	<u>Quantity</u> (1)	<u>Town-Average</u> <u>Price</u> (2)	<u>Purchase</u> <u>Amount</u> (3)
001 Mercury Vapor Post Top 4,000 Lumen		\$0.00	\$0.00
002 Mercury Vapor Post Top 8,000 Lumen		\$0.00	\$0.00
003 Mercury Vapor Streetlight 4,000 Lumen		\$0.00	\$0.00
004 Mercury Vapor Streetlight 8,000 Lumen		\$104.93	\$0.00
005 Mercury Vapor Streetlight 22,000 Lumen		\$0.00	\$0.00
006 Mercury Vapor Streetlight 63,000 Lumen		\$308.25	\$0.00
010 Incandescent Streetlight 1,000 Lumen		\$0.00	\$0.00
011 Incandescent Streetlight 2,500 Lumen		\$0.00	\$0.00
013 Incandescent Streetlight 6,000 Lumen		\$0.00	\$0.00
014 Incandescent Streetlight 10,000 Lumen		\$0.00	\$0.00
016 Mercury Vapor Streetlight 11,000 Lumen		\$0.00	\$0.00
023 Mercury Vapor Floodlight 22,000 Lumen	2	\$209.21	\$418.42
024 Mercury Vapor Floodlight 63,000 Lumen	1	\$381.01	\$381.01
041 Sodium Vapor Streetlight 13,000 Lumen		\$0.00	\$0.00
070 Sodium Vapor Streetlight 4,000 Lumen	1,007	\$108.33	\$109,088.31
071 Sodium Vapor Streetlight 5,800 Lumen		\$0.00	\$0.00
072 Sodium Vapor Streetlight 9,600 Lumen	103	\$138.45	\$14,260.35
073 Sodium Vapor Streetlight 16,000 Lumen		\$0.00	\$0.00
074 Sodium Vapor Streetlight 27,500 Lumen	283	\$183.40	\$51,902.20
075 Sodium Vapor Streetlight 50,000 Lumen		\$254.88	\$0.00
076 Sodium Vapor Streetlight 140,000 Lumen		\$341.83	\$0.00
077 Sodium Vapor Floodlight 27,500 Lumen	5	\$280.18	\$1,400.90
078 Sodium Vapor Floodlight 50,000 Lumen	12	\$319.52	\$3,834.24
079 Sodium Vapor Post Top 9,600 Lumen		\$127.36	\$0.00
080 Sodium Vapor Floodlight 140,000 Lumen		\$0.00	\$0.00
081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen		\$0.00	\$0.00
082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen		\$0.00	\$0.00
083 Sodium Vapor Post Top 4,000 Lumen		\$118.84	<u>\$0.00</u>
	1,413		
Purchase Price of Lights and Related Equipment			\$181,285.43
<u>Pole</u> <u>Code</u>			
A Shared Wood		\$0.00	\$0.00
F Embedded Metal		\$102.54	\$0.00
H Shared Metal		\$0.00	\$0.00
P Wood	9	\$81.12	\$730.08
R Fiberglass without Base		\$0.00	\$0.00
C Fiberglass w/Base Less than 25 feet		\$211.44	\$0.00
D Fiberglass w/Base Greater than 25 feet		\$0.00	\$0.00
T Metal with Foundation		\$263.65	\$0.00
X Distribution Pole	not for sale		
Y Non Metal Pole		\$0.00	\$0.00
Z Metal Pole		\$0.00	<u>\$0.00</u>
Purchase Price of Dedicated Poles and Related Equipment			<u>\$730.08</u>
Total Purchase Price of Lights and Dedicated Poles and Related Equipment			\$182,015.51

(1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles under the accounts identified by the municipality for which a price is being requested.

(2) Page 4

(3) Column (1) x Column (2)

**Massachusetts Electric Company
Calculation of Purchase Price for Swampscott
Underground Service Lights and Poles
As of March 31, 2003**

<u>Lumen Code</u>	<u>Quantity (1)</u>	<u>Town- Average Price (2)</u>	<u>Purchase Amount (3)</u>
001 Mercury Vapor Post Top 4,000 Lumen		\$0.00	\$0.00
002 Mercury Vapor Post Top 8,000 Lumen		\$0.00	\$0.00
003 Mercury Vapor Streetlight 4,000 Lumen		\$0.00	\$0.00
004 Mercury Vapor Streetlight 8,000 Lumen		\$104.93	\$0.00
005 Mercury Vapor Streetlight 22,000 Lumen		\$0.00	\$0.00
006 Mercury Vapor Streetlight 63,000 Lumen		\$308.25	\$0.00
010 Incandescent Streetlight 1,000 Lumen		\$0.00	\$0.00
011 Incandescent Streetlight 2,500 Lumen		\$0.00	\$0.00
013 Incandescent Streetlight 6,000 Lumen		\$0.00	\$0.00
014 Incandescent Streetlight 10,000 Lumen		\$0.00	\$0.00
016 Mercury Vapor Streetlight 11,000 Lumen		\$0.00	\$0.00
023 Mercury Vapor Floodlight 22,000 Lumen		\$209.21	\$0.00
024 Mercury Vapor Floodlight 63,000 Lumen		\$381.01	\$0.00
041 Sodium Vapor Streetlight 13,000 Lumen		\$0.00	\$0.00
070 Sodium Vapor Streetlight 4,000 Lumen	1	\$108.33	\$108.33
071 Sodium Vapor Streetlight 5,800 Lumen		\$0.00	\$0.00
072 Sodium Vapor Streetlight 9,600 Lumen	1	\$138.45	\$138.45
073 Sodium Vapor Streetlight 16,000 Lumen		\$0.00	\$0.00
074 Sodium Vapor Streetlight 27,500 Lumen	32	\$183.40	\$5,868.80
075 Sodium Vapor Streetlight 50,000 Lumen	20	\$254.88	\$5,097.60
076 Sodium Vapor Streetlight 140,000 Lumen	1	\$341.83	\$341.83
077 Sodium Vapor Floodlight 27,500 Lumen		\$280.18	\$0.00
078 Sodium Vapor Floodlight 50,000 Lumen		\$319.52	\$0.00
079 Sodium Vapor Post Top 9,600 Lumen	6	\$127.36	\$764.16
080 Sodium Vapor Floodlight 140,000 Lumen		\$0.00	\$0.00
081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen		\$0.00	\$0.00
082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen		\$0.00	\$0.00
083 Sodium Vapor Post Top 4,000 Lumen		\$118.84	<u>\$0.00</u>
	61		
Purchase Price of Lights and Related Equipment			\$12,319.17
<u>Pole Code</u>			
A Shared Wood		\$0.00	\$0.00
F Embedded Metal	6	\$102.54	\$615.24
H Shared Metal		\$0.00	\$0.00
P Wood		\$81.12	\$0.00
R Fiberglass without Base		\$0.00	\$0.00
C Fiberglass w/Base Less than 25 feet		\$211.44	\$0.00
D Fiberglass w/Base Greater than 25 feet		\$0.00	\$0.00
T Metal with Foundation	55	\$263.65	\$14,500.75
X Distribution Pole	not for sale		
Y Non Metal Pole		\$0.00	\$0.00
Z Metal Pole		\$0.00	<u>\$0.00</u>
Purchase Price of Dedicated Poles and Related Equipment			<u>\$15,115.99</u>
Total Purchase Price of Lights and Dedicated Poles and Related Equipment			\$27,435.16

(1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles under the accounts identified by the municipality for which a price is being requested.

(2) Page 4

(3) Column (1) x Column (2)

***Massachusetts Electric Company
Schedule of Prices in Swampscott
As of March 31, 2003***

Lights and Related Equipment

<u>Incandescent</u>		<u>Price</u>
		(1)
10	1,000	\$0.00
11	2,500	\$0.00
13	6,000	\$0.00
14	10,000	\$0.00

Mercury Vapor

3	4,000	\$0.00
4	8,000	\$104.93
16	11,000	\$0.00
5	22,000	\$0.00
6	63,000	\$308.25
1	4,000 Post Top	\$0.00
2	8,000 Post Top	\$0.00
23	22,000 Flood	\$209.21
24	63,000 Flood	\$381.01

Sodium Vapor

70	4,000	\$108.33
71	5,800	\$0.00
72	9,600	\$138.45
41	13,000 Retired	\$0.00
73	16,000	\$0.00
74	27,500	\$183.40
75	50,000	\$254.88
76	140,000	\$341.83
77	27,500 Flood	\$280.18
78	50,000 Flood	\$319.52
80	140,000 Flood	\$0.00
83	4,000 Post Top	\$118.84
79	9,600 Post Top	\$127.36
81	27,500 12 Hour	\$0.00
82	27,500 24 Hour	\$0.00

Poles and Related Equipment

	<u>Pole Code</u>	
Wood	P	\$81.12
Wood Shared	A	\$0.00
Non-Metalic	R	\$0.00
Fiberglass<25	C	\$211.44
Fiberglass>25	D	\$0.00
Non Metal	Y	\$0.00
Metal	Z	\$0.00
Metal Embedded	F	\$102.54
Metal With Base	T	\$263.65
Shared Metal With Base	H	\$0.00

MASSACHUSETTS ELECTRIC COMPANY
Swampscott Pricing of Streetlighting Investment

	Investment in Common Equipment	Investment in Underground	Total Investment
Unamortized Value of Existing Plant (a)	\$151,724	\$10,495	\$162,219
Unamortized Value of Retired Plant (b)	<u>\$54,410</u>	<u>\$7,365</u>	<u>\$61,775</u>
Unamortized Value of Streetlighting Equipment	\$206,134	\$17,860	\$223,995

		Common OH/UG Investment										Underground Investment		Total Investment				
		S-1 Units as of Request Date (1)	Current Luminaire Charge (2)	S-1 Luminaire Revenue (3)	S-20 Units as of Request Date (1)	Current Luminaire Charge (2)	S-20 Luminaire Revenue (3)	S-3, Option A Units as of Request Date (1)	Current Luminaire Charge (2)	S-3, Option A Luminaire Revenue (3)	Total Units (4)	Total Luminaire Revenue (5)	Allocated Net Book (6)	Price Per Unit (7)	Allocated Net Book (6)	Price Per Unit (7)	Allocated Net Book (8)	Price Per Unit (9)
Incandescent																		
10	1,000		\$48.22	\$0.00		\$44.56	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
11	2,500		\$59.66	\$0.00		\$20.67	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
13	6,000		\$76.27	\$0.00		(\$9.48)	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
14	10,000		\$83.84	<u>\$0.00</u>		(\$52.02)	<u>\$0.00</u>				0	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00			<u>\$0.00</u>	\$0.00
Total		0		\$0.00	0		\$0.00	0			0	\$0.00	\$0.00				\$0.00	
Mercury Vapor																		
3	4,000		\$48.31	\$0.00		\$39.14	\$0.00		\$45.61	\$0.00	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
4	8,000	1	\$53.72	\$53.72		\$48.75	\$0.00		\$53.50	\$0.00	1	\$53.72	\$104.94	\$104.93			\$104.94	\$104.93
16	11,000		\$69.26	\$0.00		\$47.01	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
5	22,000		\$89.17	\$0.00		\$56.45	\$0.00		\$90.90	\$0.00	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
6	63,000	1	\$157.80	\$157.80		(\$24.19)	\$0.00		\$169.24	\$0.00	1	\$157.80	\$308.25	\$308.25			\$308.25	\$308.25
1	4,000 Post Top		\$57.23	\$0.00		\$44.54	\$0.00		\$63.99	\$0.00	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
2	8,000 Post Top		\$76.69	\$0.00		\$42.92	\$0.00		\$58.25	\$0.00	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
23	22,000 Flood	5	\$107.10	\$535.50		\$105.69	\$0.00				5	\$535.50	\$1,046.06	\$209.21			\$1,046.06	\$209.21
24	63,000 Flood	2	\$195.05	<u>\$390.10</u>		\$9.18	<u>\$0.00</u>				2	<u>\$390.10</u>	<u>\$762.03</u>	\$381.01			<u>\$762.03</u>	\$381.01
Total		9		\$1,137.12	0		\$0.00	0		\$0.00	9	\$1,137.12	\$2,221.29				\$2,221.29	
Sodium Vapor																		
70	4,000	1,012	\$55.46	\$56,125.52		\$55.46	\$0.00		\$40.21	\$0.00	1,012	\$56,125.52	\$109,637.54	\$108.33			\$109,637.54	\$108.33
71	5,800		\$67.15	\$0.00		\$67.15	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
72	9,600	107	\$70.88	\$7,584.16		\$70.88	\$0.00		\$43.06	\$0.00	107	\$7,584.16	\$14,815.16	\$138.45			\$14,815.16	\$138.45
41	13,000 Retired		\$73.55	\$0.00		\$73.55	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
74	16,000		\$75.50	\$0.00		\$75.50	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
75	50,000	322	\$93.89	\$30,232.58		\$93.89	\$0.00		\$60.84	\$0.00	322	\$30,232.58	\$59,057.37	\$183.40			\$59,057.37	\$183.40
76	140,000	1	\$174.99	\$174.99		\$174.99	\$0.00		\$89.01	\$0.00	20	\$2,609.60	\$5,097.68	\$254.88			\$5,097.68	\$254.88
77	27,500 Flood	10	\$143.43	\$1,434.30		\$143.43	\$0.00		\$167.43	\$0.00	1	\$174.99	\$341.83	\$341.83			\$341.83	\$341.83
78	50,000 Flood	31	\$163.57	\$5,070.67		\$163.57	\$0.00				10	\$1,434.30	\$2,801.81	\$280.18			\$2,801.81	\$280.18
80	140,000 Flood		\$220.24	\$0.00		\$220.24	\$0.00				31	\$5,070.67	\$9,905.22	\$319.52			\$9,905.22	\$319.52
83	4,000 Post Top	3	\$60.84	\$182.52		\$60.84	\$0.00		\$51.07	\$0.00	3	\$182.52	\$356.54	\$118.84			\$356.54	\$118.84
79	9,600 Post Top	6	\$65.20	\$391.20		\$65.20	\$0.00		\$53.26	\$0.00	6	\$391.20	\$764.18	\$127.36			\$764.18	\$127.36
81	27,500 12 Hour		\$113.48	\$0.00		\$113.48	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
82	27,500 24 Hour		\$102.18	<u>\$0.00</u>		\$102.18	<u>\$0.00</u>				0	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00			<u>\$0.00</u>	\$0.00
Total		1,512		<u>\$103,805.54</u>	0		<u>\$0.00</u>	0		<u>\$0.00</u>	1,512	<u>\$103,805.54</u>	<u>\$202,777.34</u>				<u>\$202,777.34</u>	
Total Lights		1,521		\$104,942.66	0		\$0.00	0		\$0.00	1,521	\$104,942.66	\$204,998.63				\$204,998.63	
Poles																		
Wood	P	14	\$41.53	\$581.42		\$41.53	\$0.00				14	\$581.42	\$1,135.77	\$81.12			\$1,135.77	\$81.12
Wood Shared	A		\$20.69	\$0.00		\$20.69	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
Non-Metalic	R		\$48.95	\$0.00		\$48.95	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
Fiberglass<25	C	3	\$102.25	\$306.75		\$102.25	\$0.00				3	\$306.75	\$634.33	\$211.44	\$634.33	\$211.44	\$634.33	\$211.44
Fiberglass>25	D		\$171.03	\$0.00		\$171.03	\$0.00				0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
Non Metal	Y								\$50.88	\$0.00	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
Metal	Z								\$112.35	\$0.00	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
Metal Embedded	F	6	\$49.59	\$297.54		\$49.59	\$0.00				6	\$297.54			\$615.29	\$102.54	\$615.29	\$102.54
Metal With Base	T	63	\$127.50	\$8,032.50		\$127.50	\$0.00				63	\$8,032.50	\$16,610.54	\$263.65	\$16,610.54	\$263.65	\$16,610.54	\$263.65
Shared Metal With Base	H		\$63.67	<u>\$0.00</u>		\$63.67	<u>\$0.00</u>				0	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	<u>\$0.00</u>	\$0.00	<u>\$0.00</u>	\$0.00
Total Poles		86		<u>\$9,218.21</u>	0		<u>\$0.00</u>	0		<u>\$0.00</u>	86	<u>\$9,218.21</u>	<u>\$1,135.77</u>		<u>\$17,860.16</u>		<u>\$18,995.93</u>	
Total				\$114,160.87			\$0.00			\$0.00		\$114,160.87	\$206,134.40		\$17,860.16		\$223,994.56	

(a) Page 6, Column (a)

(b) Page 6, Column (b)

(1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles in the municipality service all streetlight customers, under applicable rate schedule.

(2) Per Mass. Electric applicable tariff

(3) Column (1) x Column (2)

(4) Sum of all Column (1)

(5) Sum of all Column (3)

(6) Amount in (a) above is allocated to each size and type of unit installed throughout the municipality by Column (5) [taking the ratio of annual luminaire/pole revenue for each size and type of unit ÷ total annual revenue x the total unamortized value]

(7) Column (6) ÷ Column (4), truncated after 2 decimal places

(8) Sum of all Column (6)

(9) Sum of all Column (7)

Massachusetts Electric Company
Estimated Depreciation Reserve and Net Book Value
As of March 31, 2003

	Common to Overhead and <u>Underground</u> (a)	Underground <u>Related</u> (b)	<u>Total</u> (c)
(1) Unamortized Investment of Existing Plant at March 31, 2003	\$151,724	\$10,495	\$162,219
(2) Unamortized Investment of Retirements at March 31, 2003	<u>\$54,410</u>	<u>\$7,365</u>	<u>\$61,775</u>
(3) Net Book Value at March 31, 2003	\$206,134	\$17,860	\$223,995

- (a) Line (1): Page 7, Column (f)
Line (2): Page z of t
(b) Line (1): Page 7, Column (g)
Line (1): Page z of t
(c) Column (a) - Column (b)

Massachusetts Electric Company
Town of Swampscott
Summary of Streetlight Plant as of March 31, 2003

<u>PUC</u>	<u>Description</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>	<u>Common to Overhead and Underground</u>	<u>Underground Related</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)
373----	STREET LIGHTING ACCT 106 ONLY	\$23,416.53	\$1,220.97	\$22,195.56	\$22,195.56	
3735005	OVHD COND - 1/C NO. 3	\$1,400.93	\$2,561.43	(\$1,160.50)	(\$1,160.50)	
3735006	OVHD COND - 1/C NO. 2	\$127.48	\$134.28	(\$6.80)	(\$6.80)	
3735026	OVHD COND - 3/C NO. 4	\$617.73	\$349.02	\$268.71	\$268.71	
3735048	OVHD COND - PHOTO-ELEC CELL	\$3,881.06	\$7,202.87	(\$3,321.81)	(\$3,321.81)	
3736001	UNDG COND - 1 DUCT BANK	\$22,713.72	\$33,991.18	(\$11,277.46)		(\$11,277.46)
3736010	UNDG COND - RISER - ALL SIZES	\$121.03	\$231.03	(\$110.00)		(\$110.00)
3737005	NONMETAL COVERED - 1/C NO. 6	\$18.90	\$29.27	(\$10.37)		(\$10.37)
3737062	DIRECT BURIED - 1/C NO. 6	\$376.42	\$212.77	\$163.65		\$163.65
3737072	DIRECT BURIED - 2/C NO. 6	\$109.48	\$33.36	\$76.12		\$76.12
3739002	STDS/FIXTR-WOOD/FIBRG 25'/LESS	\$0.02	\$0.00	\$0.02	\$0.02	
3739009	STLGTPST-METAL OVER 25'	\$52,779.45	\$37,868.07	\$14,911.38		\$14,911.38
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	\$1,090.35	\$613.69	\$476.66		\$476.66
3739021	HEAD ASSEM-CONCRETE FOUNDATION	\$18,531.00	\$12,266.11	\$6,264.89		\$6,264.89
3739050	BRACKETS - ALL SIZES	\$126,187.70	\$125,611.73	\$575.97	\$575.97	
3739107	HEAD ASSEM-PE CTRL 4200-8600L	\$634.37	\$356.25	\$278.12	\$278.12	
3739109	HEAD ASSEM-PE CTRL 15000-22500	\$576.02	\$422.44	\$153.58	\$153.58	
3739113	FLOODLT ASSEM PE-15000-22500	\$1,981.30	\$2,424.91	(\$443.61)	(\$443.61)	
3739120	STREETLT ASM S PE-140000	\$530.20	\$320.82	\$209.38	\$209.38	
3739123	STREETLT ASM S PE-25500	\$122,642.19	\$74,073.24	\$48,568.95	\$48,568.95	
3739124	STREETLT ASM S PE-50000	\$5,643.80	\$2,107.01	\$3,536.79	\$3,536.79	
3739127	STREETLT ASM S PE-9500-16000	\$25,465.69	\$17,109.33	\$8,356.36	\$8,356.36	
3739128	STREETLT ASM S PE-4000	\$169,392.66	\$104,740.14	\$64,652.52	\$64,652.52	
3739129	STREETLT ASM 4000 LUMENS PTOP	\$2,416.07	\$736.41	\$1,679.66	\$1,679.66	
3739435	FLOODLT ASSEM-HP S-22000-27500	\$3,224.30	\$904.99	\$2,319.31	\$2,319.31	
3739440	FLOODLT ASSEM-HP S-50000	<u>\$7,338.10</u>	<u>\$3,476.00</u>	<u>\$3,862.10</u>	<u>\$3,862.10</u>	
		\$591,216.50	\$428,997.32	\$162,219.18	\$151,724.31	\$10,494.87

(a) Internal 7 Digit PUC under FERC account 373

(b) - (e) Summarized from Pages 8-11

(f) and (g) Unamortized values split by equipment common to overhead and underground and underground only

Massachusetts Electric Company
Town of Swampscott
Detail of Streetlight Plant as of March 31, 2003

<u>PUC</u>	<u>Description</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)
373----	STREET LIGHTING ACCT 106 ONLY	2002	0.0609	\$19,379.40	\$1,180.20	\$18,199.20
373----	STREET LIGHTING ACCT 106 ONLY	2003	0.0101	\$4,037.13	\$40.77	\$3,996.36
3735005	OVHD COND - 1/C NO. 3	1963	1.9089	\$1,203.80	\$2,297.93	(\$1,094.13)
3735005	OVHD COND - 1/C NO. 3	1965	1.8289	\$37.80	\$69.13	(\$31.33)
3735005	OVHD COND - 1/C NO. 3	1966	1.7889	\$18.70	\$33.45	(\$14.75)
3735005	OVHD COND - 1/C NO. 3	1967	1.7489	\$8.16	\$14.27	(\$6.11)
3735005	OVHD COND - 1/C NO. 3	1969	1.6689	\$20.46	\$34.14	(\$13.68)
3735005	OVHD COND - 1/C NO. 3	1970	1.6289	\$23.56	\$38.37	(\$14.81)
3735005	OVHD COND - 1/C NO. 3	1978	1.2739	\$3.60	\$4.58	(\$0.98)
3735005	OVHD COND - 1/C NO. 3	1979	1.2239	\$6.75	\$8.26	(\$1.51)
3735005	OVHD COND - 1/C NO. 3	1980	1.1739	\$8.80	\$10.33	(\$1.53)
3735005	OVHD COND - 1/C NO. 3	1990	0.7356	\$69.30	\$50.97	\$18.33
3735006	OVHD COND - 1/C NO. 2	1980	1.1739	\$57.96	\$68.03	(\$10.07)
3735006	OVHD COND - 1/C NO. 2	1985	0.9531	\$69.52	\$66.25	\$3.27
3735026	OVHD COND - 3/C NO. 4	1969	1.6689	\$10.60	\$17.69	(\$7.09)
3735026	OVHD COND - 3/C NO. 4	1970	1.6289	\$9.20	\$14.98	(\$5.78)
3735026	OVHD COND - 3/C NO. 4	1971	1.5889	\$11.44	\$18.17	(\$6.73)
3735026	OVHD COND - 3/C NO. 4	1972	1.5489	\$10.81	\$16.74	(\$5.93)
3735026	OVHD COND - 3/C NO. 4	1995	0.5199	\$352.55	\$183.29	\$169.26
3735026	OVHD COND - 3/C NO. 4	1997	0.4399	\$223.13	\$98.15	\$124.98
3735048	OVHD COND - PHOTO-ELEC CELL	1963	1.9089	\$2,093.42	\$3,996.12	(\$1,902.70)
3735048	OVHD COND - PHOTO-ELEC CELL	1964	1.8689	\$699.39	\$1,307.08	(\$607.69)
3735048	OVHD COND - PHOTO-ELEC CELL	1965	1.8289	\$258.40	\$472.58	(\$214.18)
3735048	OVHD COND - PHOTO-ELEC CELL	1966	1.7889	\$294.20	\$526.29	(\$232.09)
3735048	OVHD COND - PHOTO-ELEC CELL	1967	1.7489	\$162.09	\$283.47	(\$121.38)
3735048	OVHD COND - PHOTO-ELEC CELL	1968	1.7089	\$218.72	\$373.77	(\$155.05)
3735048	OVHD COND - PHOTO-ELEC CELL	1969	1.6689	\$68.80	\$114.82	(\$46.02)
3735048	OVHD COND - PHOTO-ELEC CELL	1971	1.5889	\$60.78	\$96.57	(\$35.79)
3735048	OVHD COND - PHOTO-ELEC CELL	1978	1.2739	\$25.26	\$32.17	(\$6.91)
3736001	UNDG COND - 1 DUCT BANK	1963	1.9089	\$6,627.84	\$12,651.88	(\$6,024.04)
3736001	UNDG COND - 1 DUCT BANK	1964	1.8689	\$366.08	\$684.16	(\$318.08)
3736001	UNDG COND - 1 DUCT BANK	1965	1.8289	\$460.44	\$842.09	(\$381.65)
3736001	UNDG COND - 1 DUCT BANK	1966	1.7889	\$601.02	\$1,075.16	(\$474.14)
3736001	UNDG COND - 1 DUCT BANK	1967	1.7489	\$389.95	\$681.98	(\$292.03)
3736001	UNDG COND - 1 DUCT BANK	1968	1.7089	\$141.76	\$242.25	(\$100.49)
3736001	UNDG COND - 1 DUCT BANK	1969	1.6689	\$741.73	\$1,237.87	(\$496.14)
3736001	UNDG COND - 1 DUCT BANK	1970	1.6289	\$952.38	\$1,551.33	(\$598.95)
3736001	UNDG COND - 1 DUCT BANK	1971	1.5889	\$897.25	\$1,425.64	(\$528.39)
3736001	UNDG COND - 1 DUCT BANK	1972	1.5489	\$1,596.64	\$2,473.03	(\$876.39)
3736001	UNDG COND - 1 DUCT BANK	1973	1.5089	\$488.22	\$736.67	(\$248.45)
3736001	UNDG COND - 1 DUCT BANK	1974	1.4689	\$320.84	\$471.28	(\$150.44)
3736001	UNDG COND - 1 DUCT BANK	1975	1.4239	\$241.50	\$343.87	(\$102.37)
3736001	UNDG COND - 1 DUCT BANK	1976	1.3739	\$534.48	\$734.32	(\$199.84)
3736001	UNDG COND - 1 DUCT BANK	1977	1.3239	\$1,699.74	\$2,250.28	(\$550.54)
3736001	UNDG COND - 1 DUCT BANK	1978	1.2739	\$851.88	\$1,085.20	(\$233.32)
3736001	UNDG COND - 1 DUCT BANK	1979	1.2239	\$754.65	\$923.61	(\$168.96)
3736001	UNDG COND - 1 DUCT BANK	1980	1.1739	\$882.70	\$1,036.20	(\$153.50)
3736001	UNDG COND - 1 DUCT BANK	1981	1.1271	\$212.76	\$239.80	(\$27.04)
3736001	UNDG COND - 1 DUCT BANK	1982	1.0836	\$164.97	\$178.76	(\$13.79)
3736001	UNDG COND - 1 DUCT BANK	1983	1.0401	\$469.17	\$487.98	(\$18.81)
3736001	UNDG COND - 1 DUCT BANK	1984	0.9966	\$155.10	\$154.57	\$0.53
3736001	UNDG COND - 1 DUCT BANK	1985	0.9531	\$320.05	\$305.03	\$15.02
3736001	UNDG COND - 1 DUCT BANK	1986	0.9096	\$338.36	\$307.77	\$30.59
3736001	UNDG COND - 1 DUCT BANK	1987	0.8661	\$346.56	\$300.15	\$46.41
3736001	UNDG COND - 1 DUCT BANK	1988	0.8226	\$184.36	\$151.65	\$32.71
3736001	UNDG COND - 1 DUCT BANK	1989	0.7791	\$727.60	\$566.87	\$160.73
3736001	UNDG COND - 1 DUCT BANK	1990	0.7356	\$396.96	\$292.00	\$104.96
3736001	UNDG COND - 1 DUCT BANK	1991	0.6921	\$234.75	\$162.47	\$72.28
3736001	UNDG COND - 1 DUCT BANK	1992	0.6486	\$593.12	\$384.69	\$208.43
3736001	UNDG COND - 1 DUCT BANK	1993	0.6051	\$20.86	\$12.62	\$8.24
3736010	UNDG COND - RISER - ALL SIZES	1963	1.9089	\$121.03	\$231.03	(\$110.00)

Massachusetts Electric Company
Town of Swampscott
Detail of Streetlight Plant as of March 31, 2003

<u>PUC</u>	<u>Description</u>	<u>Year of</u> <u>Addition</u>	<u>Depreciation</u> <u>Multiplier</u>	<u>Gross</u> <u>Investment</u>	<u>Calculated</u> <u>Reserve</u>	<u>Unamortized</u> <u>Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)
3737005	NONMETAL COVERED - 1/C NO. 6	1972	1.5489	\$18.90	\$29.27	(\$10.37)
3737062	DIRECT BURIED - 1/C NO. 6	1993	0.6051	\$31.65	\$19.15	\$12.50
3737062	DIRECT BURIED - 1/C NO. 6	1994	0.5616	\$344.77	\$193.62	\$151.15
3737072	DIRECT BURIED - 2/C NO. 6	1999	0.3048	\$109.48	\$33.36	\$76.12
3739002	STDs/FIXTR-WOOD/FIBRG 25'/LESS	1999	0.3048	\$0.02	\$0.00	\$0.02
3739009	STLGTPOST-METAL OVER 25'	1978	1.2739	\$364.24	\$464.00	(\$99.76)
3739009	STLGTPOST-METAL OVER 25'	1979	1.2239	\$821.94	\$1,005.97	(\$184.03)
3739009	STLGTPOST-METAL OVER 25'	1980	1.1739	\$1,973.70	\$2,316.92	(\$343.22)
3739009	STLGTPOST-METAL OVER 25'	1981	1.1271	\$1,351.20	\$1,522.93	(\$171.73)
3739009	STLGTPOST-METAL OVER 25'	1982	1.0836	\$2,142.00	\$2,321.07	(\$179.07)
3739009	STLGTPOST-METAL OVER 25'	1983	1.0401	\$2,125.40	\$2,210.62	(\$85.22)
3739009	STLGTPOST-METAL OVER 25'	1984	0.9966	\$2,292.40	\$2,284.60	\$7.80
3739009	STLGTPOST-METAL OVER 25'	1985	0.9531	\$2,127.48	\$2,027.70	\$99.78
3739009	STLGTPOST-METAL OVER 25'	1986	0.9096	\$1,871.88	\$1,702.66	\$169.22
3739009	STLGTPOST-METAL OVER 25'	1987	0.8661	\$2,985.55	\$2,585.78	\$399.77
3739009	STLGTPOST-METAL OVER 25'	1988	0.8226	\$2,366.00	\$1,946.27	\$419.73
3739009	STLGTPOST-METAL OVER 25'	1989	0.7791	\$2,055.20	\$1,601.20	\$454.00
3739009	STLGTPOST-METAL OVER 25'	1990	0.7356	\$1,406.40	\$1,034.54	\$371.86
3739009	STLGTPOST-METAL OVER 25'	1991	0.6921	\$4,538.94	\$3,141.40	\$1,397.54
3739009	STLGTPOST-METAL OVER 25'	1992	0.6486	\$1,822.74	\$1,182.22	\$640.52
3739009	STLGTPOST-METAL OVER 25'	1993	0.6051	\$2,875.68	\$1,740.07	\$1,135.61
3739009	STLGTPOST-METAL OVER 25'	1994	0.5616	\$3,751.91	\$2,107.07	\$1,644.84
3739009	STLGTPOST-METAL OVER 25'	1995	0.5199	\$3,828.48	\$1,990.42	\$1,838.06
3739009	STLGTPOST-METAL OVER 25'	1996	0.4799	\$6,138.19	\$2,945.71	\$3,192.48
3739009	STLGTPOST-METAL OVER 25'	1997	0.4399	\$2,342.44	\$1,030.43	\$1,312.01
3739009	STLGTPOST-METAL OVER 25'	1999	0.3048	\$1.80	\$0.54	\$1.26
3739009	STLGTPOST-METAL OVER 25'	2000	0.2235	\$2,393.90	\$535.03	\$1,858.87
3739009	STLGTPOST-METAL OVER 25'	2001	0.1422	\$1,201.98	\$170.92	\$1,031.06
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1993	0.6051	\$439.23	\$265.77	\$173.46
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1994	0.5616	\$573.06	\$321.83	\$251.23
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1995	0.5199	\$11.34	\$5.89	\$5.45
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1996	0.4799	\$25.69	\$12.32	\$13.37
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	1999	0.3048	\$0.02	\$0.00	\$0.02
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	2000	0.2235	\$25.32	\$5.65	\$19.67
3739020	HEAD ASSEM-GROUNDS/METAL POSTS	2001	0.1422	\$15.69	\$2.23	\$13.46
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1983	1.0401	\$5,263.93	\$5,475.01	(\$211.08)
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1984	0.9966	\$237.51	\$236.70	\$0.81
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1987	0.8661	\$499.26	\$432.40	\$66.86
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1988	0.8226	\$481.22	\$395.85	\$85.37
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1989	0.7791	\$424.20	\$330.49	\$93.71
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1990	0.7356	\$420.43	\$309.26	\$111.17
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1991	0.6921	\$1,083.58	\$749.94	\$333.64
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1993	0.6051	\$1,779.48	\$1,076.76	\$702.72
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1994	0.5616	\$2,321.69	\$1,303.86	\$1,017.83
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1995	0.5199	\$907.05	\$471.57	\$435.48
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1996	0.4799	\$1,708.41	\$819.86	\$888.55
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1999	0.3048	\$1.85	\$0.56	\$1.29
3739021	HEAD ASSEM-CONCRETE FOUNDATION	2000	0.2235	\$2,214.41	\$494.92	\$1,719.49
3739021	HEAD ASSEM-CONCRETE FOUNDATION	2001	0.1422	\$1,187.98	\$168.93	\$1,019.05
3739050	BRACKETS - ALL SIZES	1980	1.1739	\$74,044.39	\$86,920.70	(\$12,876.31)
3739050	BRACKETS - ALL SIZES	1981	1.1271	\$3,680.80	\$4,148.62	(\$467.82)
3739050	BRACKETS - ALL SIZES	1982	1.0836	\$2,922.91	\$3,167.26	(\$244.35)
3739050	BRACKETS - ALL SIZES	1983	1.0401	\$2,093.07	\$2,177.00	(\$83.93)
3739050	BRACKETS - ALL SIZES	1984	0.9966	\$2,589.40	\$2,580.59	\$8.81
3739050	BRACKETS - ALL SIZES	1985	0.9531	\$2,644.08	\$2,520.07	\$124.01
3739050	BRACKETS - ALL SIZES	1986	0.9096	\$2,326.72	\$2,116.38	\$210.34
3739050	BRACKETS - ALL SIZES	1987	0.8661	\$3,695.04	\$3,200.27	\$494.77
3739050	BRACKETS - ALL SIZES	1988	0.8226	\$3,230.60	\$2,657.49	\$573.11
3739050	BRACKETS - ALL SIZES	1989	0.7791	\$3,704.04	\$2,885.81	\$818.23
3739050	BRACKETS - ALL SIZES	1990	0.7356	\$2,683.92	\$1,974.29	\$709.63
3739050	BRACKETS - ALL SIZES	1991	0.6921	\$5,108.74	\$3,535.75	\$1,572.99

Massachusetts Electric Company
Town of Swampscott
Detail of Streetlight Plant as of March 31, 2003

<u>PUC</u>	<u>Description</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)
3739050	BRACKETS - ALL SIZES	1992	0.6486	\$2,939.97	\$1,906.86	\$1,033.11
3739050	BRACKETS - ALL SIZES	1993	0.6051	\$2,098.00	\$1,269.49	\$828.51
3739050	BRACKETS - ALL SIZES	1994	0.5616	\$1,060.66	\$595.66	\$465.00
3739050	BRACKETS - ALL SIZES	1995	0.5199	\$2,235.69	\$1,162.33	\$1,073.36
3739050	BRACKETS - ALL SIZES	1996	0.4799	\$2,438.90	\$1,170.42	\$1,268.48
3739050	BRACKETS - ALL SIZES	1997	0.4399	\$1,183.23	\$520.50	\$662.73
3739050	BRACKETS - ALL SIZES	1998	0.3827	\$259.44	\$99.28	\$160.16
3739050	BRACKETS - ALL SIZES	1999	0.3048	\$874.52	\$266.55	\$607.97
3739050	BRACKETS - ALL SIZES	2000	0.2235	\$1,741.02	\$389.11	\$1,351.91
3739050	BRACKETS - ALL SIZES	2001	0.1422	\$2,299.94	\$327.05	\$1,972.89
3739050	BRACKETS - ALL SIZES	2002	0.0609	\$332.62	\$20.25	\$312.37
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1993	0.6051	\$0.01	\$0.00	\$0.01
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1994	0.5616	\$634.36	\$356.25	\$278.11
3739109	HEAD ASSEM-PE CTRL 15000-22500	1989	0.7791	\$273.37	\$212.98	\$60.39
3739109	HEAD ASSEM-PE CTRL 15000-22500	1991	0.6921	\$302.65	\$209.46	\$93.19
3739113	FLOODLT ASSEM PE-15000-22500	1979	1.2239	\$1,981.30	\$2,424.91	(\$443.61)
3739120	STREETLT ASM S PE-140000	1993	0.6051	\$530.20	\$320.82	\$209.38
3739123	STREETLT ASM S PE-25500	1986	0.9096	\$2,984.54	\$2,714.73	\$269.81
3739123	STREETLT ASM S PE-25500	1987	0.8661	\$9,573.09	\$8,291.25	\$1,281.84
3739123	STREETLT ASM S PE-25500	1988	0.8226	\$7,680.96	\$6,318.35	\$1,362.61
3739123	STREETLT ASM S PE-25500	1989	0.7791	\$10,665.29	\$8,309.32	\$2,355.97
3739123	STREETLT ASM S PE-25500	1990	0.7356	\$5,414.72	\$3,983.06	\$1,431.66
3739123	STREETLT ASM S PE-25500	1991	0.6921	\$18,698.40	\$12,941.16	\$5,757.24
3739123	STREETLT ASM S PE-25500	1992	0.6486	\$10,752.66	\$6,974.17	\$3,778.49
3739123	STREETLT ASM S PE-25500	1993	0.6051	\$9,976.84	\$6,036.98	\$3,939.86
3739123	STREETLT ASM S PE-25500	1994	0.5616	\$5,075.46	\$2,850.37	\$2,225.09
3739123	STREETLT ASM S PE-25500	1995	0.5199	\$9,276.27	\$4,822.73	\$4,453.54
3739123	STREETLT ASM S PE-25500	1996	0.4799	\$4,658.93	\$2,235.82	\$2,423.11
3739123	STREETLT ASM S PE-25500	1997	0.4399	\$10,138.81	\$4,460.06	\$5,678.75
3739123	STREETLT ASM S PE-25500	1999	0.3048	\$4,926.13	\$1,501.48	\$3,424.65
3739123	STREETLT ASM S PE-25500	2000	0.2235	\$9,972.34	\$2,228.81	\$7,743.53
3739123	STREETLT ASM S PE-25500	2001	0.1422	\$2,847.75	\$404.95	\$2,442.80
3739124	STREETLT ASM S PE-50000	1995	0.5199	\$691.90	\$359.71	\$332.19
3739124	STREETLT ASM S PE-50000	1996	0.4799	\$1,697.85	\$814.79	\$883.06
3739124	STREETLT ASM S PE-50000	1997	0.4399	\$693.41	\$305.03	\$388.38
3739124	STREETLT ASM S PE-50000	1998	0.3827	\$504.72	\$193.15	\$311.57
3739124	STREETLT ASM S PE-50000	1999	0.3048	\$495.52	\$151.03	\$344.49
3739124	STREETLT ASM S PE-50000	2000	0.2235	\$755.50	\$168.85	\$586.65
3739124	STREETLT ASM S PE-50000	2001	0.1422	\$804.90	\$114.45	\$690.45
3739127	STREETLT ASM S PE-9500-16000	1987	0.8661	\$3,829.00	\$3,316.29	\$512.71
3739127	STREETLT ASM S PE-9500-16000	1988	0.8226	\$1,849.33	\$1,521.25	\$328.08
3739127	STREETLT ASM S PE-9500-16000	1989	0.7791	\$518.28	\$403.79	\$114.49
3739127	STREETLT ASM S PE-9500-16000	1990	0.7356	\$2,290.80	\$1,685.11	\$605.69
3739127	STREETLT ASM S PE-9500-16000	1991	0.6921	\$7,839.02	\$5,425.38	\$2,413.64
3739127	STREETLT ASM S PE-9500-16000	1992	0.6486	\$3,790.22	\$2,458.33	\$1,331.89
3739127	STREETLT ASM S PE-9500-16000	1993	0.6051	\$2,214.36	\$1,339.90	\$874.46
3739127	STREETLT ASM S PE-9500-16000	1994	0.5616	\$592.94	\$332.99	\$259.95
3739127	STREETLT ASM S PE-9500-16000	1995	0.5199	\$324.01	\$168.45	\$155.56
3739127	STREETLT ASM S PE-9500-16000	1997	0.4399	\$369.01	\$162.32	\$206.69
3739127	STREETLT ASM S PE-9500-16000	1999	0.3048	\$370.08	\$112.80	\$257.28
3739127	STREETLT ASM S PE-9500-16000	2001	0.1422	\$1,140.08	\$162.11	\$977.97
3739127	STREETLT ASM S PE-9500-16000	2002	0.0609	\$338.56	\$20.61	\$317.95
3739128	STREETLT ASM S PE-4000	1991	0.6921	\$81,217.21	\$56,210.43	\$25,006.78
3739128	STREETLT ASM S PE-4000	1992	0.6486	\$33,311.78	\$21,606.02	\$11,705.76
3739128	STREETLT ASM S PE-4000	1993	0.6051	\$20,522.45	\$12,418.13	\$8,104.32
3739128	STREETLT ASM S PE-4000	1994	0.5616	\$4,409.82	\$2,476.55	\$1,933.27
3739128	STREETLT ASM S PE-4000	1995	0.5199	\$9,345.82	\$4,858.89	\$4,486.93
3739128	STREETLT ASM S PE-4000	1996	0.4799	\$4,450.49	\$2,135.79	\$2,314.70
3739128	STREETLT ASM S PE-4000	1997	0.4399	\$6,371.05	\$2,802.62	\$3,568.43
3739128	STREETLT ASM S PE-4000	1998	0.3827	\$470.53	\$180.07	\$290.46
3739128	STREETLT ASM S PE-4000	1999	0.3048	\$2,034.40	\$620.08	\$1,414.32

Massachusetts Electric Company
Town of Swampscott
Detail of Streetlight Plant as of March 31, 2003

<u>PUC</u>	<u>Description</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)
3739128	STREETLT ASM S PE-4000	2000	0.2235	\$5,189.48	\$1,159.84	\$4,029.64
3739128	STREETLT ASM S PE-4000	2001	0.1422	\$1,791.99	\$254.82	\$1,537.17
3739128	STREETLT ASM S PE-4000	2002	0.0609	\$277.64	\$16.90	\$260.74
3739129	STREETLT ASM 4000 LUMENS PTO	1999	0.3048	\$2,416.07	\$736.41	\$1,679.66
3739435	FLOODLT ASSEM-HP S-22000-27500	1997	0.4399	\$852.00	\$374.79	\$477.21
3739435	FLOODLT ASSEM-HP S-22000-27500	2000	0.2235	\$2,372.30	\$530.20	\$1,842.10
3739440	FLOODLT ASSEM-HP S-50000	1990	0.7356	\$495.12	\$364.21	\$130.91
3739440	FLOODLT ASSEM-HP S-50000	1991	0.6921	\$1,039.24	\$719.25	\$319.99
3739440	FLOODLT ASSEM-HP S-50000	1992	0.6486	\$571.92	\$370.94	\$200.98
3739440	FLOODLT ASSEM-HP S-50000	1993	0.6051	\$477.46	\$288.91	\$188.55
3739440	FLOODLT ASSEM-HP S-50000	1995	0.5199	\$792.22	\$411.87	\$380.35
3739440	FLOODLT ASSEM-HP S-50000	1996	0.4799	\$486.98	\$233.70	\$253.28
3739440	FLOODLT ASSEM-HP S-50000	1997	0.4399	\$1,784.88	\$785.16	\$999.72
3739440	FLOODLT ASSEM-HP S-50000	2000	0.2235	\$757.83	\$169.37	\$588.46
3739440	FLOODLT ASSEM-HP S-50000	2001	0.1422	<u>\$932.45</u>	<u>\$132.59</u>	<u>\$799.86</u>
				\$591,216.50	\$428,997.32	\$162,219.18

- (a) Internal 7 Digit PUC under FERC account 373
- (b) Literal accompanying 7 Digit PUC
- (c) Per Company Asset Management System
- (d) Page 24 for applicable Year of Addition
- (e) Per Company Asset Management System
- (f) Column (d) x Column (e)
- (g) Column (e) - Column (f)

**Massachusetts Electric Company
Town of Swampscott
Summary of Retired Streetlight Plant through March 31, 2003**

<u>PUC</u>	<u>Description</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>	<u>Common to Overhead and Underground</u>	<u>Underground Related</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)
3735002	OVHD COND - 1/C NO. 8	\$6.63	\$1.43	\$5.20	\$5.20	
3735003	OVHD COND - 1/C NO. 6	\$4,605.80	\$3,107.84	\$1,497.96	\$1,497.96	
3735004	OVHD COND - 1/C NO. 4	\$1,330.27	\$692.34	\$637.93	\$637.93	
3735005	OVHD COND - 1/C NO. 3	\$22.00	\$11.44	\$10.56	\$10.56	
3735016	OVHD COND - 2/C NO. 10	\$60.20	\$9.63	\$50.57	\$50.57	
3735018	OVHD COND - 2/C NO. 6	\$165.81	\$151.30	\$14.51	\$14.51	
3735019	OVHD COND - 2/C NO. 4	\$35.24	\$4.22	\$31.02	\$31.02	
3735025	OVHD COND - 3/C NO. 6	\$14.69	\$17.69	(\$3.00)	(\$3.00)	
3735026	OVHD COND - 3/C NO. 4	\$117.70	\$78.27	\$39.43	\$39.43	
3735047	OVHD COND - RELAY - ALL TYPES	\$105.73	\$18.32	\$87.41	\$87.41	
3735048	OVHD COND - PHOTO-ELEC CELL	\$18,700.66	\$10,563.06	\$8,137.60	\$8,137.60	
3735054	OVHD COND - FOUNDATION	\$327.67	\$366.72	(\$39.05)	(\$39.05)	
3735084		\$198.42	\$29.76	\$168.66	\$168.66	
3736001	UNDG COND - 1 DUCT BANK	\$23.92	\$3.82	\$20.10		\$20.10
3736010	UNDG COND - RISER - ALL SIZES	\$9.87	\$1.97	\$7.90		\$7.90
3737002	NONMETAL COVERED - 1/C NO. 12	\$9.52	\$6.47	\$3.05		\$3.05
3737005	NONMETAL COVERED - 1/C NO. 6	\$98.05	\$55.40	\$42.65		\$42.65
3737006	NONMETAL COVERED - 1/C NO. 4	\$300.60	\$57.09	\$243.51		\$243.51
3737024	LEAD COVERED - 1/C NO. 12	\$0.00	(\$21.91)	\$21.91		\$21.91
3737025	LEAD COVERED - 1/C NO. 10	\$20.35	\$9.76	\$10.59		\$10.59
3737027	LEAD COVERED - 1/C NO. 6	\$56.13	\$31.01	\$25.12		\$25.12
3737028	LEAD COVERED - 1/C NO. 4	\$91.77	\$58.73	\$33.04		\$33.04
3737062	DIRECT BURIED - 1/C NO. 6	\$380.77	\$482.56	(\$101.79)		(\$101.79)
3737113		\$299.01	\$174.98	\$124.03		\$124.03
3738001	OVHD TRNSFM - I.L.	\$1,906.97	\$636.65	\$1,270.32	\$1,270.32	
3739001	STDS/FIXTR-METAL 25' OR LESS	\$4,326.33	\$3,303.10	\$1,023.23		\$1,023.23
3739002	STDS/FIXTR-WOOD/FIBRG 25'/LESS	\$2,656.44	\$431.67	\$2,224.77		\$2,224.77
3739003	STLGTPOST-WOOD OVER 25'	\$41.25	\$76.51	(\$35.26)	(\$35.26)	
3739004		\$47.74	\$88.55	(\$40.81)		(\$40.81)
3739009	STLGTPOST-METAL OVER 25	\$13,233.13	\$10,166.89	\$3,066.24		\$3,066.24
3739011		\$811.24	\$507.18	\$304.06		\$304.06
3739021	HEAD ASSEM-CONCRETE FOUNDATION	\$4,026.15	\$3,668.46	\$357.69		\$357.69
3739050	BRACKETS - ALL SIZES	\$14,455.82	\$9,730.28	\$4,725.54	\$4,725.54	
3739104	HEAD ASSEM-MV 12000 LUMENS	\$337.36	\$76.58	\$260.78	\$260.78	
3739105	HEAD ASSEM-MV W/EG 15000-22500	\$933.82	\$364.31	\$569.51	\$569.51	
3739107	HEAD ASSEM-PE CTRL 4200-8600L	\$93,423.37	\$132,741.04	(\$39,317.67)	(\$39,317.67)	
3739108	HEAD ASSEM-PE CTRL 12000L	\$12,429.28	\$3,460.93	\$8,968.35	\$8,968.35	
3739109	HEAD ASSEM-PE CTRL 15000-22500	\$83,707.79	\$88,376.09	(\$4,668.30)	(\$4,668.30)	
3739110	HEAD ASSEM-PE CTRL 35000-63000	\$768.71	\$404.76	\$363.95	\$363.95	
3739111	FLOODLT ASSEM MV-15000-22500	\$230.53	\$9.22	\$221.31	\$221.31	
3739113	FLOODLT ASSEM PE-15000-22500	\$38,085.87	\$26,438.50	\$11,647.37	\$11,647.37	
3739114	FLOODLT ASSEM PE-63000	\$10,864.98	\$6,533.82	\$4,331.16	\$4,331.16	
3739120	STREETLT ASM S PE-140000	\$1,977.71	\$556.26	\$1,421.45	\$1,421.45	
3739123	STREETLT ASM S PE-25500	\$9,470.53	\$5,198.00	\$4,272.53	\$4,272.53	
3739124	STREETLT ASM S PE-50000	\$10,924.51	\$4,518.66	\$6,405.85	\$6,405.85	
3739127	STREETLT ASM S PE-9500-16000	\$1,521.04	\$704.09	\$816.95	\$816.95	
3739128	STREETLT ASM S PE-4000	\$38,268.20	\$12,473.62	\$25,794.58	\$25,794.58	
3739301	STREETLT ASM INCANDESCENT	\$15,593.55	\$12,758.33	\$2,835.22	\$2,835.22	
3739302	STREETLT ASM I PE W/ENCL GLASS	\$22,617.18	\$19,764.17	\$2,853.01	\$2,853.01	
3739303		\$8,708.71	\$5,285.79	\$3,422.92	\$3,422.92	
3739304		\$7,822.80	\$5,481.44	\$2,341.36	\$2,341.36	
3739402	STREETLT ASM I ENCLOS GLSWARE	\$921.06	\$954.34	(\$33.28)	(\$33.28)	
3739435	FLOODLT ASSEM-HP S-22000-27500	\$2,974.86	\$728.28	\$2,246.58	\$2,246.58	
3739440	FLOODLT ASSEM-HP S-50000	<u>\$6,790.23</u>	<u>\$3,733.17</u>	<u>\$3,057.06</u>	<u>\$3,057.06</u>	
		\$436,857.97	\$375,082.59	\$61,775.38	\$54,410.09	\$7,365.29

(a) Internal 7 Digit PUC under FERC account 373

(b) - (e) Summarized from Pages 8-11

(f) and (g) Unamortized values split by equipment common to overhead and underground and underground only

Massachusetts Electric Company
Town of Swampscott
Detail of Retired Streetlight Plant through March 31, 2003

<u>PLC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3735002	OVHD COND - 1/C NO. 8	1966	1961	0.2000	\$3.90	\$0.78	\$3.12
3735002	OVHD COND - 1/C NO. 8	1967	1961	0.2380	\$2.73	\$0.65	\$2.08
3735003	OVHD COND - 1/C NO. 6	1964	1961	0.1199	\$473.34	\$56.80	\$416.54
3735003	OVHD COND - 1/C NO. 6	1965	1961	0.1599	\$642.35	\$102.77	\$539.58
3735003	OVHD COND - 1/C NO. 6	1966	1961	0.1999	\$349.76	\$69.95	\$279.81
3735003	OVHD COND - 1/C NO. 6	1967	1961	0.2399	\$220.35	\$52.88	\$167.47
3735003	OVHD COND - 1/C NO. 6	1968	1936	1.2798	\$26.73	\$34.21	(\$7.48)
3735003	OVHD COND - 1/C NO. 6	1968	1942	1.0399	\$101.64	\$105.70	(\$4.06)
3735003	OVHD COND - 1/C NO. 6	1968	1961	0.2799	\$268.16	\$75.08	\$193.08
3735003	OVHD COND - 1/C NO. 6	1969	1926	1.7198	\$42.90	\$73.78	(\$30.88)
3735003	OVHD COND - 1/C NO. 6	1969	1928	1.6400	\$24.75	\$40.59	(\$15.84)
3735003	OVHD COND - 1/C NO. 6	1969	1929	1.5984	\$5.28	\$8.44	(\$3.16)
3735003	OVHD COND - 1/C NO. 6	1969	1932	1.4791	\$8.16	\$12.07	(\$3.91)
3735003	OVHD COND - 1/C NO. 6	1969	1933	1.4393	\$13.20	\$19.00	(\$5.80)
3735003	OVHD COND - 1/C NO. 6	1969	1935	1.3599	\$40.67	\$55.31	(\$14.64)
3735003	OVHD COND - 1/C NO. 6	1969	1936	1.3198	\$74.40	\$98.20	(\$23.80)
3735003	OVHD COND - 1/C NO. 6	1969	1938	1.2393	\$13.33	\$16.52	(\$3.19)
3735003	OVHD COND - 1/C NO. 6	1969	1941	1.1196	\$20.40	\$22.84	(\$2.44)
3735003	OVHD COND - 1/C NO. 6	1969	1942	1.0784	\$6.12	\$6.60	(\$0.48)
3735003	OVHD COND - 1/C NO. 6	1969	1944	1.0000	\$28.38	\$28.38	\$0.00
3735003	OVHD COND - 1/C NO. 6	1969	1949	0.8000	\$61.20	\$48.96	\$12.24
3735003	OVHD COND - 1/C NO. 6	1969	1955	0.5598	\$48.96	\$27.41	\$21.55
3735003	OVHD COND - 1/C NO. 6	1969	1961	0.3199	\$82.96	\$26.54	\$56.42
3735003	OVHD COND - 1/C NO. 6	1970	1942	1.1199	\$117.23	\$131.29	(\$14.06)
3735003	OVHD COND - 1/C NO. 6	1970	1944	1.0399	\$150.85	\$156.88	(\$6.03)
3735003	OVHD COND - 1/C NO. 6	1970	1949	0.8398	\$54.51	\$45.78	\$8.73
3735003	OVHD COND - 1/C NO. 6	1971	1935	1.4400	\$70.00	\$100.80	(\$30.80)
3735003	OVHD COND - 1/C NO. 6	1971	1938	1.3199	\$92.05	\$121.50	(\$29.45)
3735003	OVHD COND - 1/C NO. 6	1971	1942	1.1598	\$24.84	\$28.81	(\$3.97)
3735003	OVHD COND - 1/C NO. 6	1971	1944	1.0797	\$8.40	\$9.07	(\$0.67)
3735003	OVHD COND - 1/C NO. 6	1971	1951	0.8000	\$31.05	\$24.84	\$6.21
3735003	OVHD COND - 1/C NO. 6	1972	1935	1.4800	\$22.75	\$33.67	(\$10.92)
3735003	OVHD COND - 1/C NO. 6	1972	1937	1.3987	\$6.57	\$9.19	(\$2.62)
3735003	OVHD COND - 1/C NO. 6	1972	1940	1.2798	\$68.10	\$87.16	(\$19.06)
3735003	OVHD COND - 1/C NO. 6	1972	1942	1.2000	\$84.70	\$101.64	(\$16.94)
3735003	OVHD COND - 1/C NO. 6	1972	1945	1.0799	\$21.90	\$23.65	(\$1.75)
3735003	OVHD COND - 1/C NO. 6	1972	1950	0.8800	\$21.00	\$18.48	\$2.52
3735003	OVHD COND - 1/C NO. 6	1972	1951	0.8399	\$127.90	\$107.43	\$20.47
3735003	OVHD COND - 1/C NO. 6	1973	1936	1.4799	\$40.88	\$60.50	(\$19.62)
3735003	OVHD COND - 1/C NO. 6	1973	1938	1.3999	\$41.98	\$58.77	(\$16.79)
3735003	OVHD COND - 1/C NO. 6	1973	1940	1.3198	\$23.76	\$31.36	(\$7.60)
3735003	OVHD COND - 1/C NO. 6	1973	1945	1.1199	\$210.82	\$236.11	(\$25.29)
3735003	OVHD COND - 1/C NO. 6	1973	1948	1.0000	\$165.93	\$165.93	\$0.00
3735003	OVHD COND - 1/C NO. 6	1973	1958	0.6000	\$21.60	\$12.96	\$8.64
3735003	OVHD COND - 1/C NO. 6	1973	1960	0.5196	\$14.24	\$7.40	\$6.84
3735003	OVHD COND - 1/C NO. 6	1973	1965	0.3198	\$25.92	\$8.29	\$17.63
3735003	OVHD COND - 1/C NO. 6	1974	1930	1.7598	\$17.28	\$30.41	(\$13.13)
3735003	OVHD COND - 1/C NO. 6	1976	1937	1.5748	\$39.75	\$62.60	(\$22.85)
3735003	OVHD COND - 1/C NO. 6	1976	1944	1.2949	\$85.13	\$110.24	(\$25.11)
3735003	OVHD COND - 1/C NO. 6	1977	1930	1.9050	\$18.00	\$34.29	(\$16.29)
3735003	OVHD COND - 1/C NO. 6	1978	1937	1.6747	\$31.45	\$52.67	(\$21.22)
3735003	OVHD COND - 1/C NO. 6	1978	1977	0.0434	\$1.38	\$0.06	\$1.32
3735003	OVHD COND - 1/C NO. 6	1979	1937	1.7249	\$70.28	\$121.23	(\$50.95)
3735003	OVHD COND - 1/C NO. 6	1980	1969	0.4949	\$21.90	\$10.84	\$11.06
3735003	OVHD COND - 1/C NO. 6	1980	1977	0.1498	\$36.50	\$5.47	\$31.03
3735003	OVHD COND - 1/C NO. 6	1981	1970	0.5016	\$116.80	\$58.59	\$58.21
3735003	OVHD COND - 1/C NO. 6	1981	1971	0.4615	\$37.96	\$17.52	\$20.44
3735003	OVHD COND - 1/C NO. 6	1981	1972	0.4216	\$32.85	\$13.85	\$19.00
3735003	OVHD COND - 1/C NO. 6	1981	1977	0.1965	\$43.80	\$8.61	\$35.19
3735003	OVHD COND - 1/C NO. 6	1982	1975	0.3400	\$52.70	\$17.92	\$34.78
3735004	OVHD COND - 1/C NO. 4	1964	1961	0.1199	\$270.81	\$32.49	\$238.32
3735004	OVHD COND - 1/C NO. 4	1965	1961	0.1599	\$369.11	\$59.05	\$310.06
3735004	OVHD COND - 1/C NO. 4	1966	1961	0.2000	\$29.20	\$5.84	\$23.36
3735004	OVHD COND - 1/C NO. 4	1967	1961	0.2399	\$190.69	\$45.76	\$144.93
3735004	OVHD COND - 1/C NO. 4	1968	1947	0.8398	\$36.72	\$30.84	\$5.88
3735004	OVHD COND - 1/C NO. 4	1968	1961	0.2798	\$10.65	\$2.98	\$7.67
3735004	OVHD COND - 1/C NO. 4	1969	1936	1.3198	\$50.40	\$66.52	(\$16.12)
3735004	OVHD COND - 1/C NO. 4	1969	1942	1.0793	\$15.12	\$16.32	(\$1.20)
3735004	OVHD COND - 1/C NO. 4	1970	1935	1.3995	\$13.14	\$18.39	(\$5.25)
3735004	OVHD COND - 1/C NO. 4	1971	1951	0.7997	\$34.31	\$27.44	\$6.87
3735004	OVHD COND - 1/C NO. 4	1972	1937	1.3996	\$17.39	\$24.34	(\$6.95)
3735004	OVHD COND - 1/C NO. 4	1972	1939	1.3196	\$21.90	\$28.90	(\$7.00)
3735004	OVHD COND - 1/C NO. 4	1973	1945	1.1199	\$70.30	\$78.73	(\$8.43)
3735004	OVHD COND - 1/C NO. 4	1974	1942	1.2799	\$115.44	\$147.76	(\$32.32)
3735004	OVHD COND - 1/C NO. 4	1974	1944	1.2000	\$18.50	\$22.20	(\$3.70)
3735004	OVHD COND - 1/C NO. 4	1976	1960	0.6549	\$28.11	\$18.41	\$9.70
3735004	OVHD COND - 1/C NO. 4	1979	1937	1.7247	\$38.48	\$66.37	(\$27.89)
3735005	OVHD COND - 1/C NO. 3	1971	1958	0.5200	\$22.00	\$11.44	\$10.56
3735016	OVHD COND - 2/C NO. 10	1965	1961	0.1599	\$60.20	\$9.63	\$50.57
3735018	OVHD COND - 2/C NO. 6	1965	1961	0.1600	\$36.25	\$5.80	\$30.45
3735018	OVHD COND - 2/C NO. 6	1971	1939	1.2799	\$33.33	\$42.66	(\$9.33)
3735018	OVHD COND - 2/C NO. 6	1971	1961	0.3999	\$51.51	\$20.60	\$30.91
3735018	OVHD COND - 2/C NO. 6	1979	1932	1.9247	\$25.52	\$49.12	(\$23.60)
3735018	OVHD COND - 2/C NO. 6	1979	1937	1.7250	\$19.20	\$33.12	(\$13.92)
3735019	OVHD COND - 2/C NO. 4	1964	1961	0.1197	\$35.24	\$4.22	\$31.02
3735025	OVHD COND - 3/C NO. 6	1977	1950	1.1045	\$16.07	\$17.75	(\$1.68)

**Massachusetts Electric Company
Town of Swampscott
Detail of Retired Streetlight Plant through March 31, 200**

<u>PUC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3735025	OVHD COND - 3/C NO. 6	1978	1977	0.0434	(\$1.38)	(\$0.06)	(\$1.32)
3735026	OVHD COND - 3/C NO. 4	1977	1961	0.6649	\$117.70	\$78.27	\$39.43
3735047	OVHD COND - RELAY - ALL TYPES	1965	1961	0.1599	\$70.58	\$11.29	\$59.29
3735047	OVHD COND - RELAY - ALL TYPES	1966	1961	0.2000	\$35.15	\$7.03	\$28.12
3735048	OVHD COND - PHOTO-ELEC CELL	1964	1961	0.1199	\$133.40	\$16.00	\$117.40
3735048	OVHD COND - PHOTO-ELEC CELL	1965	1961	0.1599	\$1,035.72	\$165.71	\$870.01
3735048	OVHD COND - PHOTO-ELEC CELL	1965	1962	0.1199	\$345.24	\$41.42	\$303.82
3735048	OVHD COND - PHOTO-ELEC CELL	1966	1961	0.2000	\$492.70	\$98.54	\$394.16
3735048	OVHD COND - PHOTO-ELEC CELL	1967	1961	0.2399	\$1,158.73	\$278.09	\$880.64
3735048	OVHD COND - PHOTO-ELEC CELL	1967	1963	0.1599	\$49.27	\$7.88	\$41.39
3735048	OVHD COND - PHOTO-ELEC CELL	1968	1944	0.9599	\$193.76	\$186.00	\$7.76
3735048	OVHD COND - PHOTO-ELEC CELL	1968	1949	0.7599	\$96.88	\$73.62	\$23.26
3735048	OVHD COND - PHOTO-ELEC CELL	1968	1953	0.5999	\$48.44	\$29.06	\$19.38
3735048	OVHD COND - PHOTO-ELEC CELL	1968	1958	0.3999	\$96.88	\$38.75	\$58.13
3735048	OVHD COND - PHOTO-ELEC CELL	1968	1961	0.2799	\$1,873.20	\$524.49	\$1,348.71
3735048	OVHD COND - PHOTO-ELEC CELL	1968	1962	0.2399	\$48.02	\$11.52	\$36.50
3735048	OVHD COND - PHOTO-ELEC CELL	1968	1963	0.1998	\$48.44	\$9.68	\$38.76
3735048	OVHD COND - PHOTO-ELEC CELL	1969	1930	1.5598	\$48.44	\$75.56	(\$27.12)
3735048	OVHD COND - PHOTO-ELEC CELL	1969	1936	1.3199	\$98.08	\$129.46	(\$31.38)
3735048	OVHD COND - PHOTO-ELEC CELL	1969	1941	1.1199	\$49.04	\$54.92	(\$5.88)
3735048	OVHD COND - PHOTO-ELEC CELL	1969	1950	0.7599	\$490.40	\$372.70	\$117.70
3735048	OVHD COND - PHOTO-ELEC CELL	1969	1955	0.5599	\$49.04	\$27.46	\$21.58
3735048	OVHD COND - PHOTO-ELEC CELL	1969	1956	0.5199	\$49.04	\$25.50	\$23.54
3735048	OVHD COND - PHOTO-ELEC CELL	1969	1957	0.4798	\$49.04	\$23.53	\$25.51
3735048	OVHD COND - PHOTO-ELEC CELL	1969	1960	0.3598	\$48.44	\$17.43	\$31.01
3735048	OVHD COND - PHOTO-ELEC CELL	1969	1961	0.3199	\$147.12	\$47.07	\$100.05
3735048	OVHD COND - PHOTO-ELEC CELL	1969	1963	0.2399	\$96.88	\$23.25	\$73.63
3735048	OVHD COND - PHOTO-ELEC CELL	1970	1920	2.0000	\$49.73	\$99.46	(\$49.73)
3735048	OVHD COND - PHOTO-ELEC CELL	1970	1944	1.0399	\$98.77	\$102.72	(\$3.95)
3735048	OVHD COND - PHOTO-ELEC CELL	1970	1955	0.5999	\$149.19	\$89.51	\$59.68
3735048	OVHD COND - PHOTO-ELEC CELL	1970	1957	0.5198	\$49.73	\$25.85	\$23.88
3735048	OVHD COND - PHOTO-ELEC CELL	1970	1958	0.4799	\$1,035.36	\$496.97	\$538.39
3735048	OVHD COND - PHOTO-ELEC CELL	1971	1951	0.7999	\$49.73	\$39.78	\$9.95
3735048	OVHD COND - PHOTO-ELEC CELL	1971	1953	0.7199	\$500.30	\$360.21	\$140.09
3735048	OVHD COND - PHOTO-ELEC CELL	1971	1958	0.5199	\$849.31	\$441.64	\$407.67
3735048	OVHD COND - PHOTO-ELEC CELL	1971	1960	0.4399	\$100.06	\$44.02	\$56.04
3735048	OVHD COND - PHOTO-ELEC CELL	1971	1961	0.3999	\$50.03	\$20.01	\$30.02
3735048	OVHD COND - PHOTO-ELEC CELL	1971	1965	0.2398	\$50.03	\$12.00	\$38.03
3735048	OVHD COND - PHOTO-ELEC CELL	1971	1968	0.1199	\$50.03	\$6.00	\$44.03
3735048	OVHD COND - PHOTO-ELEC CELL	1972	1940	1.2799	\$102.38	\$131.04	(\$28.66)
3735048	OVHD COND - PHOTO-ELEC CELL	1972	1948	0.9598	\$50.03	\$48.02	\$2.01
3735048	OVHD COND - PHOTO-ELEC CELL	1972	1951	0.8399	\$102.38	\$85.99	\$16.39
3735048	OVHD COND - PHOTO-ELEC CELL	1972	1958	0.5600	\$302.50	\$169.40	\$133.10
3735048	OVHD COND - PHOTO-ELEC CELL	1972	1962	0.3998	\$51.19	\$20.47	\$30.72
3735048	OVHD COND - PHOTO-ELEC CELL	1972	1965	0.2799	\$102.38	\$28.66	\$73.72
3735048	OVHD COND - PHOTO-ELEC CELL	1972	1967	0.1998	\$50.03	\$10.00	\$40.03
3735048	OVHD COND - PHOTO-ELEC CELL	1972	1968	0.1599	\$100.06	\$16.00	\$84.06
3735048	OVHD COND - PHOTO-ELEC CELL	1973	1937	1.4398	\$51.34	\$73.92	(\$22.58)
3735048	OVHD COND - PHOTO-ELEC CELL	1973	1942	1.2399	\$37.96	\$47.07	(\$9.11)
3735048	OVHD COND - PHOTO-ELEC CELL	1973	1948	1.0000	\$51.19	\$51.19	\$0.00
3735048	OVHD COND - PHOTO-ELEC CELL	1973	1952	0.8399	\$205.37	\$172.51	\$32.86
3735048	OVHD COND - PHOTO-ELEC CELL	1973	1958	0.6000	\$460.85	\$276.51	\$184.34
3735048	OVHD COND - PHOTO-ELEC CELL	1973	1960	0.5198	\$51.34	\$26.69	\$24.65
3735048	OVHD COND - PHOTO-ELEC CELL	1973	1965	0.3198	\$51.34	\$16.42	\$34.92
3735048	OVHD COND - PHOTO-ELEC CELL	1973	1969	0.1599	\$51.34	\$8.21	\$43.13
3735048	OVHD COND - PHOTO-ELEC CELL	1973	1972	0.0398	\$51.19	\$2.04	\$49.15
3735048	OVHD COND - PHOTO-ELEC CELL	1974	1944	1.1999	\$51.47	\$61.76	(\$10.29)
3735048	OVHD COND - PHOTO-ELEC CELL	1974	1958	0.6399	\$102.94	\$65.88	\$37.06
3735048	OVHD COND - PHOTO-ELEC CELL	1975	1958	0.6848	\$53.63	\$36.73	\$16.90
3735048	OVHD COND - PHOTO-ELEC CELL	1976	1937	1.5749	\$106.54	\$167.80	(\$61.26)
3735048	OVHD COND - PHOTO-ELEC CELL	1976	1956	0.8149	\$53.27	\$43.41	\$9.86
3735048	OVHD COND - PHOTO-ELEC CELL	1976	1957	0.7749	\$53.63	\$41.56	\$12.07
3735048	OVHD COND - PHOTO-ELEC CELL	1976	1958	0.7349	\$1,123.01	\$825.41	\$297.60
3735048	OVHD COND - PHOTO-ELEC CELL	1976	1965	0.4548	\$53.27	\$24.23	\$29.04
3735048	OVHD COND - PHOTO-ELEC CELL	1976	1967	0.3749	\$106.90	\$40.08	\$66.82
3735048	OVHD COND - PHOTO-ELEC CELL	1977	1957	0.8248	\$53.27	\$43.94	\$9.33
3735048	OVHD COND - PHOTO-ELEC CELL	1977	1958	0.7849	\$370.56	\$290.88	\$79.68
3735048	OVHD COND - PHOTO-ELEC CELL	1977	1965	0.5048	\$52.69	\$26.60	\$26.09
3735048	OVHD COND - PHOTO-ELEC CELL	1978	1937	1.6749	\$52.52	\$87.97	(\$35.45)
3735048	OVHD COND - PHOTO-ELEC CELL	1978	1958	0.8349	\$1,471.05	\$1,228.32	\$242.73
3735048	OVHD COND - PHOTO-ELEC CELL	1979	1958	0.8849	\$2,017.95	\$1,785.88	\$232.07
3735048	OVHD COND - PHOTO-ELEC CELL	1980	1958	0.9349	\$99.69	\$93.21	\$6.48
3735048	OVHD COND - PHOTO-ELEC CELL	1980	1962	0.7748	\$49.61	\$38.44	\$11.17
3735048	OVHD COND - PHOTO-ELEC CELL	1980	1969	0.4949	\$148.82	\$73.66	\$75.16
3735048	OVHD COND - PHOTO-ELEC CELL	1980	1970	0.4549	\$250.42	\$113.94	\$136.48
3735048	OVHD COND - PHOTO-ELEC CELL	1980	1977	0.1499	\$248.03	\$37.20	\$210.83
3735048	OVHD COND - PHOTO-ELEC CELL	1981	1970	0.5015	\$49.61	\$24.88	\$24.73
3735048	OVHD COND - PHOTO-ELEC CELL	1981	1971	0.4616	\$99.21	\$45.80	\$53.41
3735048	OVHD COND - PHOTO-ELEC CELL	1981	1972	0.4216	\$49.61	\$20.92	\$28.69
3735048	OVHD COND - PHOTO-ELEC CELL	1981	1977	0.1966	\$148.82	\$29.27	\$119.55
3735048	OVHD COND - PHOTO-ELEC CELL	1982	1977	0.2401	\$47.80	\$11.48	\$36.32
3735048	OVHD COND - PHOTO-ELEC CELL	1986	1960	1.1191	\$45.74	\$51.19	(\$5.45)
3735048	OVHD COND - PHOTO-ELEC CELL	1987	1971	0.7226	\$44.63	\$32.25	\$12.38
3735048	OVHD COND - PHOTO-ELEC CELL	1987	1977	0.4575	\$44.63	\$20.42	\$24.21
3735054	OVHD COND - FOUNDATION	1986	1960	1.1191	\$327.67	\$366.72	(\$39.05)
3735084	STREETLIGHTS	1980	1977	0.1499	\$198.42	\$29.76	\$168.66

**Massachusetts Electric Company
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<u>PUC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3736001	UNDG COND - 1 DUCT BANK	1965	1961	0.1596	\$23.92	\$3.82	\$20.10
3736010	UNDG COND - RISER - ALL SIZES	1966	1961	0.1995	\$9.87	\$1.97	\$7.90
3737002	NONMETAL COVERED - 1/C NO. 12	1969	1952	0.6796	\$9.52	\$6.47	\$3.05
3737005	NONMETAL COVERED - 1/C NO. 6	1965	1961	0.1600	\$10.75	\$1.72	\$9.03
3737005	NONMETAL COVERED - 1/C NO. 6	1976	1961	0.6148	\$87.30	\$53.68	\$33.62
3737006	NONMETAL COVERED - 1/C NO. 4	1965	1961	0.1599	\$225.60	\$36.09	\$189.51
3737006	NONMETAL COVERED - 1/C NO. 4	1968	1961	0.2800	\$75.00	\$21.00	\$54.00
3737024	LEAD COVERED - 1/C NO. 12	1972	1961	0.4399	\$547.68	\$240.97	\$306.71
3737024	LEAD COVERED - 1/C NO. 12	1973	1961	0.4799	(\$547.68)	(\$262.88)	(\$284.80)
3737025	LEAD COVERED - 1/C NO. 10	1973	1961	0.4796	\$20.35	\$9.76	\$10.59
3737027	LEAD COVERED - 1/C NO. 6	1965	1961	0.1588	\$7.68	\$1.22	\$6.46
3737027	LEAD COVERED - 1/C NO. 6	1976	1961	0.6148	\$48.45	\$29.79	\$18.66
3737028	LEAD COVERED - 1/C NO. 4	1969	1953	0.6399	\$91.77	\$58.73	\$33.04
3737062	DIRECT BURIED - 1/C NO. 6	1994	1963	1.3471	\$163.90	\$220.80	(\$56.90)
3737062	DIRECT BURIED - 1/C NO. 6	2001	1963	1.7664	\$22.35	\$39.48	(\$17.13)
3737062	DIRECT BURIED - 1/C NO. 6	2001	1964	1.7265	\$55.80	\$96.34	(\$40.54)
3737062	DIRECT BURIED - 1/C NO. 6	2001	1971	1.4465	\$29.00	\$41.95	(\$12.95)
3737062	DIRECT BURIED - 1/C NO. 6	2001	1972	1.4065	\$35.20	\$49.51	(\$14.31)
3737062	DIRECT BURIED - 1/C NO. 6	2001	1993	0.4626	\$74.52	\$34.48	\$40.04
3737113	STREETLIGHTS	1982	1969	0.5851	\$299.01	\$174.98	\$124.03
3738001	OVHD TRNSFM - LL	1964	1961	0.1195	\$15.72	\$1.88	\$13.84
3738001	OVHD TRNSFM - LL	1965	1961	0.1599	\$28.94	\$4.63	\$24.31
3738001	OVHD TRNSFM - LL	1967	1961	0.2397	\$28.61	\$6.86	\$21.75
3738001	OVHD TRNSFM - LL	1968	1961	0.2800	\$1,430.50	\$400.54	\$1,029.96
3738001	OVHD TRNSFM - LL	1969	1957	0.4799	\$31.23	\$14.99	\$16.24
3738001	OVHD TRNSFM - LL	1970	1957	0.5198	\$65.38	\$33.99	\$31.39
3738001	OVHD TRNSFM - LL	1970	1958	0.4799	\$32.69	\$15.69	\$17.00
3738001	OVHD TRNSFM - LL	1971	1960	0.4398	\$34.24	\$15.06	\$19.18
3738001	OVHD TRNSFM - LL	1972	1962	0.3997	\$36.07	\$14.42	\$21.65
3738001	OVHD TRNSFM - LL	1974	1967	0.2797	\$37.82	\$10.58	\$27.24
3738001	OVHD TRNSFM - LL	1976	1956	0.8148	\$41.48	\$33.80	\$7.68
3738001	OVHD TRNSFM - LL	1976	1967	0.3749	\$41.63	\$15.61	\$26.02
3738001	OVHD TRNSFM - LL	1977	1957	0.8249	\$41.48	\$34.22	\$7.26
3738001	OVHD TRNSFM - LL	1978	1958	0.8348	\$41.18	\$34.38	\$6.80
3739001	STDs/FIXTR-METAL 25' OR LESS	1972	1961	0.4399	\$665.27	\$292.71	\$372.56
3739001	STDs/FIXTR-METAL 25' OR LESS	1976	1961	0.6149	\$2,104.85	\$1,294.48	\$810.37
3739001	STDs/FIXTR-METAL 25' OR LESS	1977	1961	0.6649	\$699.91	\$465.44	\$234.47
3739001	STDs/FIXTR-METAL 25' OR LESS	1991	1949	1.7766	\$359.34	\$638.43	(\$279.09)
3739001	STDs/FIXTR-METAL 25' OR LESS	1991	1955	1.5366	\$359.34	\$552.19	(\$192.85)
3739001	STDs/FIXTR-METAL 25' OR LESS	1994	1984	0.4348	\$137.62	\$59.85	\$77.77
3739002	STDs/FIXTR-WOOD/FIBRG 25'/LESS	1976	1961	0.0000	\$0.00	\$0.00	\$0.00
3739002	STDs/FIXTR-WOOD/FIBRG 25'/LESS	2001	1999	0.1624	\$2,656.44	\$431.67	\$2,224.77
3739003	STLGTPOST-WOOD OVER 25'	1976	1930	1.8547	\$41.25	\$76.51	(\$35.26)
3739004	STREETLIGHTS	1976	1930	1.8548	\$47.74	\$88.55	(\$40.81)
3739009	STLGTPOST-METAL OVER 25'	1965	1961	0.1599	\$266.47	\$42.63	\$223.84
3739009	STLGTPOST-METAL OVER 25'	1970	1955	0.5999	\$265.73	\$159.43	\$106.30
3739009	STLGTPOST-METAL OVER 25'	1974	1960	0.5599	\$295.91	\$165.70	\$130.21
3739009	STLGTPOST-METAL OVER 25'	1976	1973	0.1349	\$310.13	\$41.86	\$268.27
3739009	STLGTPOST-METAL OVER 25'	1977	1961	0.6649	\$312.52	\$207.82	\$104.70
3739009	STLGTPOST-METAL OVER 25'	1978	1961	0.7149	\$625.04	\$446.90	\$178.14
3739009	STLGTPOST-METAL OVER 25'	1979	1955	1.0049	\$318.36	\$319.95	(\$1.59)
3739009	STLGTPOST-METAL OVER 25'	1981	1960	0.9016	\$332.03	\$299.39	\$32.64
3739009	STLGTPOST-METAL OVER 25'	1982	1978	0.1901	\$319.14	\$60.70	\$258.44
3739009	STLGTPOST-METAL OVER 25'	1984	1968	0.7121	\$223.19	\$158.95	\$64.24
3739009	STLGTPOST-METAL OVER 25'	1985	1960	1.0756	\$238.52	\$256.57	(\$18.05)
3739009	STLGTPOST-METAL OVER 25'	1985	1971	0.6356	\$223.19	\$141.88	\$81.31
3739009	STLGTPOST-METAL OVER 25'	1985	1972	0.5956	\$238.52	\$142.08	\$96.44
3739009	STLGTPOST-METAL OVER 25'	1986	1960	1.1191	\$491.13	\$549.67	(\$58.54)
3739009	STLGTPOST-METAL OVER 25'	1986	1961	1.0791	\$252.61	\$272.61	(\$20.00)
3739009	STLGTPOST-METAL OVER 25'	1987	1960	1.1626	\$514.95	\$598.73	(\$83.78)
3739009	STLGTPOST-METAL OVER 25'	1987	1980	0.3076	\$262.34	\$80.72	\$181.62
3739009	STLGTPOST-METAL OVER 25'	1988	1944	1.8461	\$282.58	\$521.69	(\$239.11)
3739009	STLGTPOST-METAL OVER 25'	1988	1954	1.4461	\$262.34	\$379.39	(\$117.05)
3739009	STLGTPOST-METAL OVER 25'	1988	1968	0.8861	\$282.58	\$250.42	\$32.16
3739009	STLGTPOST-METAL OVER 25'	1988	1970	0.8061	\$565.16	\$455.63	\$109.53
3739009	STLGTPOST-METAL OVER 25'	1988	1971	0.7661	\$282.58	\$216.51	\$66.07
3739009	STLGTPOST-METAL OVER 25'	1988	1987	0.0433	\$262.34	\$11.38	\$250.96
3739009	STLGTPOST-METAL OVER 25'	1989	1980	0.3946	\$298.94	\$117.99	\$180.95
3739009	STLGTPOST-METAL OVER 25'	1990	1955	1.4931	\$311.15	\$464.60	(\$153.45)
3739009	STLGTPOST-METAL OVER 25'	1991	1988	0.1303	\$630.37	\$82.20	\$548.17
3739009	STLGTPOST-METAL OVER 25'	1992	1989	0.1303	\$319.22	\$41.62	\$277.60
3739009	STLGTPOST-METAL OVER 25'	1993	1976	0.7686	\$262.19	\$201.54	\$60.65
3739009	STLGTPOST-METAL OVER 25'	1993	1979	0.6186	\$359.71	\$222.55	\$137.16
3739009	STLGTPOST-METAL OVER 25'	1994	1976	0.8121	\$262.19	\$212.95	\$49.24
3739009	STLGTPOST-METAL OVER 25'	1995	1976	0.8539	\$262.19	\$223.91	\$38.28
3739009	STLGTPOST-METAL OVER 25'	1996	1977	0.8439	\$1,642.85	\$1,386.56	\$256.29
3739009	STLGTPOST-METAL OVER 25'	1996	1978	0.7939	\$728.48	\$578.41	\$150.07
3739009	STLGTPOST-METAL OVER 25'	2001	1978	1.1315	\$364.24	\$412.17	(\$47.93)
3739009	STLGTPOST-METAL OVER 25'	2002	1978	1.2129	\$364.24	\$441.78	(\$77.54)
3739011	STREETLIGHTS	1982	1968	0.6251	\$811.24	\$507.18	\$304.06
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1985	1960	1.0756	\$139.79	\$150.37	(\$10.58)
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1986	1961	1.0791	\$141.08	\$152.25	(\$11.17)
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1987	1960	1.1626	\$141.08	\$164.03	(\$22.95)
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1987	1980	0.3076	\$141.81	\$43.63	\$98.18
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1988	1944	1.8461	\$149.08	\$275.23	(\$126.15)
3739021	HEAD ASSEM-CONCRETE FOUNDATION	1988	1955	1.4061	\$149.08	\$209.63	(\$60.55)

**Massachusetts Electric Company
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
7339021	HEAD ASSEM-CONCRETE FOUNDATION	1988	1969	0.8461	\$149.08	\$126.15	\$22.93
7339021	HEAD ASSEM-CONCRETE FOUNDATION	1988	1970	0.8061	\$439.97	\$354.70	\$85.27
7339021	HEAD ASSEM-CONCRETE FOUNDATION	1991	1949	1.7766	\$161.69	\$287.27	(\$125.58)
7339021	HEAD ASSEM-CONCRETE FOUNDATION	1991	1955	1.5366	\$161.69	\$248.46	(\$86.77)
7339021	HEAD ASSEM-CONCRETE FOUNDATION	1991	1957	1.4566	\$161.69	\$235.53	(\$73.84)
7339021	HEAD ASSEM-CONCRETE FOUNDATION	1991	1965	1.1366	\$158.54	\$180.21	(\$21.67)
7339021	HEAD ASSEM-CONCRETE FOUNDATION	1993	1979	0.6186	\$176.97	\$109.49	\$67.48
7339021	HEAD ASSEM-CONCRETE FOUNDATION	1993	1983	0.4348	\$175.46	\$76.30	\$99.16
7339021	HEAD ASSEM-CONCRETE FOUNDATION	1994	1983	0.4783	\$175.46	\$83.94	\$91.52
7339021	HEAD ASSEM-CONCRETE FOUNDATION	1995	1983	0.5201	\$350.92	\$182.54	\$168.38
7339021	HEAD ASSEM-CONCRETE FOUNDATION	1996	1983	0.5601	\$350.92	\$196.58	\$154.34
7339021	HEAD ASSEM-CONCRETE FOUNDATION	1997	1983	0.6001	\$175.46	\$105.31	\$70.15
7339021	HEAD ASSEM-CONCRETE FOUNDATION	2001	1983	0.8977	\$350.92	\$315.05	\$35.87
7339021	HEAD ASSEM-CONCRETE FOUNDATION	2002	1983	0.9791	\$175.46	\$171.79	\$3.67
7339050	BRACKETS - ALL SIZES	1980	1977	0.1499	\$135.91	\$20.38	\$115.53
7339050	BRACKETS - ALL SIZES	1981	1959	0.9415	\$67.96	\$63.99	\$3.97
7339050	BRACKETS - ALL SIZES	1981	1960	0.9016	\$67.34	\$60.72	\$6.62
7339050	BRACKETS - ALL SIZES	1981	1961	0.8616	\$67.96	\$58.56	\$9.40
7339050	BRACKETS - ALL SIZES	1981	1962	0.8216	\$67.96	\$55.84	\$12.12
7339050	BRACKETS - ALL SIZES	1981	1968	0.5816	\$67.34	\$39.17	\$28.17
7339050	BRACKETS - ALL SIZES	1981	1969	0.5416	\$67.96	\$36.81	\$31.15
7339050	BRACKETS - ALL SIZES	1981	1971	0.4616	\$543.05	\$250.72	\$292.33
7339050	BRACKETS - ALL SIZES	1981	1972	0.4216	\$134.68	\$56.79	\$77.89
7339050	BRACKETS - ALL SIZES	1981	1977	0.1966	\$269.36	\$52.98	\$216.38
7339050	BRACKETS - ALL SIZES	1981	1980	0.0466	\$67.34	\$3.14	\$64.20
7339050	BRACKETS - ALL SIZES	1982	1956	1.1051	\$521.28	\$576.11	(\$54.83)
7339050	BRACKETS - ALL SIZES	1982	1957	1.0651	\$195.04	\$207.75	(\$12.71)
7339050	BRACKETS - ALL SIZES	1982	1960	0.9451	\$198.53	\$187.65	\$10.88
7339050	BRACKETS - ALL SIZES	1982	1964	0.7851	\$67.34	\$52.87	\$14.47
7339050	BRACKETS - ALL SIZES	1982	1968	0.6250	\$63.85	\$39.91	\$23.94
7339050	BRACKETS - ALL SIZES	1982	1969	0.5850	\$67.34	\$39.40	\$27.94
7339050	BRACKETS - ALL SIZES	1982	1971	0.5051	\$67.34	\$34.02	\$33.32
7339050	BRACKETS - ALL SIZES	1982	1975	0.3401	\$63.85	\$21.72	\$42.13
7339050	BRACKETS - ALL SIZES	1982	1976	0.2900	\$63.85	\$18.52	\$45.33
7339050	BRACKETS - ALL SIZES	1982	1977	0.2401	\$514.29	\$123.53	\$390.76
7339050	BRACKETS - ALL SIZES	1982	1978	0.1900	\$67.34	\$12.80	\$54.54
7339050	BRACKETS - ALL SIZES	1982	1979	0.1401	\$131.19	\$18.39	\$112.80
7339050	BRACKETS - ALL SIZES	1983	1957	1.1086	\$127.70	\$141.58	(\$13.88)
7339050	BRACKETS - ALL SIZES	1983	1965	0.7886	\$63.13	\$49.79	\$13.34
7339050	BRACKETS - ALL SIZES	1983	1968	0.6686	\$63.13	\$42.21	\$20.92
7339050	BRACKETS - ALL SIZES	1983	1971	0.5486	\$126.26	\$69.27	\$56.99
7339050	BRACKETS - ALL SIZES	1983	1973	0.4685	\$63.85	\$29.92	\$33.93
7339050	BRACKETS - ALL SIZES	1983	1977	0.2836	\$379.50	\$107.66	\$271.84
7339050	BRACKETS - ALL SIZES	1983	1980	0.1336	\$190.11	\$25.41	\$164.70
7339050	BRACKETS - ALL SIZES	1983	1982	0.0433	\$63.85	\$2.77	\$61.08
7339050	BRACKETS - ALL SIZES	1984	1950	1.4321	\$62.90	\$90.08	(\$27.18)
7339050	BRACKETS - ALL SIZES	1984	1954	1.2721	\$62.90	\$80.02	(\$17.12)
7339050	BRACKETS - ALL SIZES	1984	1957	1.1521	\$62.90	\$72.47	(\$9.57)
7339050	BRACKETS - ALL SIZES	1984	1960	1.0321	\$62.90	\$64.92	(\$2.02)
7339050	BRACKETS - ALL SIZES	1984	1961	0.9921	\$126.03	\$125.04	\$0.99
7339050	BRACKETS - ALL SIZES	1984	1964	0.8721	\$62.90	\$54.86	\$8.04
7339050	BRACKETS - ALL SIZES	1984	1968	0.7121	\$125.80	\$89.59	\$36.21
7339050	BRACKETS - ALL SIZES	1984	1972	0.5521	\$125.80	\$69.46	\$56.34
7339050	BRACKETS - ALL SIZES	1984	1977	0.3271	\$693.74	\$226.99	\$466.75
7339050	BRACKETS - ALL SIZES	1985	1960	1.0756	\$251.38	\$270.40	(\$19.02)
7339050	BRACKETS - ALL SIZES	1985	1962	0.9956	\$62.79	\$62.52	\$0.27
7339050	BRACKETS - ALL SIZES	1985	1968	0.7556	\$125.57	\$94.89	\$30.68
7339050	BRACKETS - ALL SIZES	1985	1970	0.6755	\$62.79	\$42.42	\$20.37
7339050	BRACKETS - ALL SIZES	1985	1971	0.6356	\$125.80	\$79.97	\$45.83
7339050	BRACKETS - ALL SIZES	1985	1972	0.5956	\$62.79	\$37.40	\$25.39
7339050	BRACKETS - ALL SIZES	1985	1977	0.3706	\$251.14	\$93.09	\$158.05
7339050	BRACKETS - ALL SIZES	1986	1960	1.1191	\$62.79	\$70.27	(\$7.48)
7339050	BRACKETS - ALL SIZES	1986	1962	1.0391	\$124.74	\$129.62	(\$4.88)
7339050	BRACKETS - ALL SIZES	1986	1964	0.9591	\$62.37	\$59.82	\$2.55
7339050	BRACKETS - ALL SIZES	1986	1966	0.8791	\$62.79	\$55.20	\$7.59
7339050	BRACKETS - ALL SIZES	1986	1977	0.4141	\$750.51	\$310.86	\$439.65
7339050	BRACKETS - ALL SIZES	1986	1980	0.2640	\$62.37	\$16.47	\$45.90
7339050	BRACKETS - ALL SIZES	1987	1960	1.1626	\$61.99	\$72.07	(\$10.08)
7339050	BRACKETS - ALL SIZES	1987	1968	0.8425	\$61.99	\$52.23	\$9.76
7339050	BRACKETS - ALL SIZES	1987	1977	0.4576	\$433.94	\$198.61	\$235.33
7339050	BRACKETS - ALL SIZES	1987	1978	0.4075	\$62.37	\$25.42	\$36.95
7339050	BRACKETS - ALL SIZES	1987	1980	0.3076	\$61.99	\$19.07	\$42.92
7339050	BRACKETS - ALL SIZES	1988	1944	1.8461	\$62.13	\$114.70	(\$52.57)
7339050	BRACKETS - ALL SIZES	1988	1954	1.4460	\$61.99	\$89.64	(\$27.65)
7339050	BRACKETS - ALL SIZES	1988	1968	0.8860	\$62.13	\$55.05	\$7.08
7339050	BRACKETS - ALL SIZES	1988	1970	0.8061	\$310.66	\$250.45	\$60.21
7339050	BRACKETS - ALL SIZES	1988	1971	0.7661	\$62.13	\$47.60	\$14.53
7339050	BRACKETS - ALL SIZES	1988	1978	0.4511	\$62.13	\$28.03	\$34.10
7339050	BRACKETS - ALL SIZES	1988	1987	0.0433	\$61.99	\$2.69	\$59.30
7339050	BRACKETS - ALL SIZES	1989	1968	0.9296	\$124.27	\$115.53	\$8.74
7339050	BRACKETS - ALL SIZES	1989	1970	0.8496	\$62.38	\$53.00	\$9.38
7339050	BRACKETS - ALL SIZES	1989	1980	0.3946	\$62.38	\$24.62	\$37.76
7339050	BRACKETS - ALL SIZES	1991	1949	1.7765	\$63.29	\$112.44	(\$49.15)
7339050	BRACKETS - ALL SIZES	1991	1955	1.5365	\$63.29	\$97.25	(\$33.96)
7339050	BRACKETS - ALL SIZES	1991	1980	0.4815	\$62.73	\$30.21	\$32.52
7339050	BRACKETS - ALL SIZES	1992	1989	0.1303	\$63.29	\$8.25	\$55.04

**Massachusetts Electric Company
Town of Swampscott
Detail of Retired Streetlight Plant through March 31, 200**

<u>PUC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3739050	BRACKETS - ALL SIZES	1993	1973	0.9036	\$130.15	\$117.61	\$12.54
3739050	BRACKETS - ALL SIZES	1993	1977	0.7186	\$585.66	\$420.91	\$164.75
3739050	BRACKETS - ALL SIZES	1993	1979	0.6185	\$65.07	\$40.25	\$24.82
3739050	BRACKETS - ALL SIZES	1993	1980	0.5686	\$81.10	\$46.12	\$34.98
3739050	BRACKETS - ALL SIZES	1993	1988	0.2173	\$130.14	\$28.29	\$101.85
3739050	BRACKETS - ALL SIZES	1994	1980	0.6121	\$405.50	\$248.24	\$157.26
3739050	BRACKETS - ALL SIZES	1995	1980	0.6539	\$405.50	\$265.19	\$140.31
3739050	BRACKETS - ALL SIZES	1996	1980	0.6939	\$811.00	\$562.83	\$248.17
3739050	BRACKETS - ALL SIZES	1997	1980	0.7339	\$81.10	\$59.52	\$21.58
3739050	BRACKETS - ALL SIZES	1998	1980	0.7911	\$162.20	\$128.33	\$33.87
3739050	BRACKETS - ALL SIZES	1999	1980	0.8689	\$162.20	\$140.95	\$21.25
3739050	BRACKETS - ALL SIZES	2000	1980	0.9501	\$81.10	\$77.06	\$4.04
3739050	BRACKETS - ALL SIZES	2001	1980	1.0315	\$405.50	\$418.31	(\$12.81)
3739050	BRACKETS - ALL SIZES	2002	1980	1.1129	\$973.20	\$1,083.07	(\$109.87)
3739104	HEAD ASSEM-MV 12000 LUMENS	1964	1961	0.1198	\$79.40	\$9.52	\$69.88
3739104	HEAD ASSEM-MV 12000 LUMENS	1967	1961	0.2399	\$128.98	\$30.95	\$98.03
3739104	HEAD ASSEM-MV 12000 LUMENS	1968	1961	0.2799	\$128.98	\$36.11	\$92.87
3739105	HEAD ASSEM-MV W/EG 15000-22500	1964	1961	0.1199	\$82.01	\$9.84	\$72.17
3739105	HEAD ASSEM-MV W/EG 15000-22500	1965	1961	0.1599	\$140.19	\$22.43	\$117.76
3739105	HEAD ASSEM-MV W/EG 15000-22500	1966	1961	0.1999	\$140.19	\$28.03	\$112.16
3739105	HEAD ASSEM-MV W/EG 15000-22500	1969	1957	0.4799	\$137.34	\$65.92	\$71.42
3739105	HEAD ASSEM-MV W/EG 15000-22500	1971	1960	0.4399	\$138.41	\$60.90	\$77.51
3739105	HEAD ASSEM-MV W/EG 15000-22500	1976	1967	0.3749	\$148.29	\$55.60	\$92.69
3739105	HEAD ASSEM-MV W/EG 15000-22500	1977	1957	0.8249	\$147.39	\$121.59	\$25.80
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1965	1961	0.1599	\$311.12	\$49.77	\$261.35
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1965	1964	0.0399	\$155.56	\$6.22	\$149.34
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1966	1961	0.1999	\$289.59	\$57.91	\$231.68
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1968	1961	0.2799	\$295.64	\$82.77	\$212.87
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1968	1963	0.1999	\$147.82	\$29.56	\$118.26
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1968	1968	0.0000	\$144.16	\$0.00	\$144.16
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1969	1962	0.2799	\$570.67	\$159.78	\$410.89
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1969	1963	0.0000	\$0.00	\$0.00	\$0.00
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1969	1968	0.0399	\$288.32	\$11.53	\$276.79
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1970	1962	0.3200	\$275.50	\$88.16	\$187.34
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1970	1963	0.2799	\$138.19	\$38.69	\$99.50
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1970	1965	0.1999	\$138.19	\$27.63	\$110.56
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1971	1962	0.3599	\$271.48	\$97.73	\$173.75
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1971	1969	0.0799	\$135.74	\$10.85	\$124.89
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1972	1967	0.1999	\$138.74	\$27.74	\$111.00
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1976	1963	0.5349	\$148.44	\$79.41	\$69.03
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1977	1961	0.6649	\$294.04	\$195.53	\$98.51
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1977	1968	0.3849	\$295.18	\$113.64	\$181.54
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1978	1964	0.5949	\$145.24	\$86.41	\$58.83
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1978	1965	0.5549	\$439.28	\$243.80	\$195.48
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1978	1967	0.4749	\$1,025.58	\$487.15	\$538.43
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1978	1971	0.3149	\$292.26	\$92.06	\$200.20
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1978	1975	0.1499	\$147.02	\$22.05	\$124.97
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1979	1960	0.8049	\$144.75	\$116.52	\$28.23
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1980	1957	0.9749	\$144.75	\$141.13	\$3.62
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1980	1969	0.4949	\$158.58	\$78.49	\$80.09
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1980	1970	0.4549	\$144.17	\$65.59	\$78.58
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1980	1971	0.4149	\$224.04	\$92.97	\$131.07
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1981	1966	0.6616	\$78.21	\$51.75	\$26.46
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1981	1967	0.6216	\$78.21	\$48.62	\$29.59
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1981	1968	0.5816	\$156.42	\$90.98	\$65.44
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1981	1969	0.5416	\$236.79	\$128.26	\$108.53
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1981	1971	0.4616	\$157.50	\$72.71	\$84.79
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1981	1972	0.4216	\$393.21	\$165.81	\$227.40
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1981	1973	0.3816	\$79.29	\$30.26	\$49.03
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1981	1974	0.3416	\$78.21	\$26.72	\$51.49
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1981	1976	0.2466	\$78.21	\$19.29	\$58.92
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1981	1977	0.1966	\$78.21	\$15.38	\$62.83
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1981	1978	0.1466	\$78.21	\$11.47	\$66.74
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1982	1960	0.9451	\$78.21	\$73.92	\$4.29
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1982	1964	0.7851	\$78.21	\$61.41	\$16.80
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1982	1965	0.7451	\$74.76	\$55.71	\$19.05
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1982	1967	0.6651	\$78.21	\$52.02	\$26.19
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1982	1971	0.5051	\$78.21	\$39.51	\$38.70
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1982	1977	0.2401	\$234.64	\$56.36	\$178.28
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1983	1968	0.6685	\$75.16	\$50.25	\$24.91
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1983	1971	0.5486	\$75.16	\$41.24	\$33.92
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1983	1973	0.4686	\$74.76	\$35.04	\$39.72
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1983	1979	0.1836	\$75.16	\$13.80	\$61.36
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1983	1980	0.1336	\$149.92	\$20.04	\$129.88
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1984	1952	1.3521	\$75.53	\$102.13	(\$26.60)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1984	1961	0.9921	\$75.16	\$74.57	\$0.59
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1984	1964	0.8721	\$75.53	\$65.87	\$9.66
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1984	1965	0.8321	\$75.53	\$62.85	\$12.68
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1984	1967	0.7521	\$75.53	\$56.81	\$18.72
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1984	1968	0.7121	\$75.53	\$53.79	\$21.74
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1984	1971	0.5921	\$150.32	\$89.01	\$61.31
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1984	1978	0.2771	\$150.69	\$41.77	\$108.92
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1985	1960	1.0756	\$380.16	\$408.93	(\$28.77)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1985	1961	1.0356	\$76.37	\$79.09	(\$2.72)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1985	1962	0.9956	\$76.37	\$76.04	\$0.33
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1985	1965	0.8756	\$76.37	\$66.87	\$9.50

**Massachusetts Electric Company
Town of Swampscott
Detail of Retired Streetlight Plant through March 31, 200**

<u>PUC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1985	1968	0.7555	\$75.53	\$57.07	\$18.46
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1985	1969	0.7156	\$75.53	\$54.05	\$21.48
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1985	1976	0.4205	\$76.37	\$32.12	\$44.25
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1985	1978	0.3206	\$151.90	\$48.71	\$103.19
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1985	1980	0.2205	\$75.53	\$16.66	\$58.87
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1985	1981	0.1738	\$75.53	\$13.13	\$62.40
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1986	1956	1.2791	\$76.67	\$98.07	(\$21.40)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1986	1960	1.1191	\$381.83	\$427.34	(\$45.51)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1986	1961	1.0790	\$76.37	\$82.41	(\$6.04)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1986	1963	0.9990	\$76.37	\$76.30	\$0.07
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1986	1964	0.9591	\$230.01	\$220.62	\$9.39
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1987	1956	1.3225	\$76.91	\$101.72	(\$24.81)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1987	1960	1.1626	\$76.91	\$89.42	(\$12.51)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1987	1961	1.1226	\$153.82	\$172.69	(\$18.87)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1987	1962	1.0826	\$76.91	\$83.27	(\$6.36)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1987	1964	1.0026	\$76.91	\$77.11	(\$0.20)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1987	1965	0.9626	\$76.91	\$74.04	\$2.87
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1987	1968	0.8426	\$76.91	\$64.81	\$12.10
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1987	1970	0.7625	\$76.91	\$58.65	\$18.26
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1987	1971	0.7226	\$76.91	\$55.58	\$21.33
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1987	1973	0.6426	\$76.67	\$49.27	\$27.40
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1987	1974	0.6026	\$230.72	\$139.05	\$91.67
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1987	1978	0.4075	\$76.67	\$31.25	\$45.42
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1988	1962	1.1261	\$77.92	\$87.75	(\$9.83)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1988	1963	1.0861	\$77.92	\$84.63	(\$6.71)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1988	1970	0.8060	\$77.92	\$62.81	\$15.11
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1988	1972	0.7261	\$77.92	\$56.58	\$21.34
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1988	1978	0.4511	\$77.92	\$35.15	\$42.77
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1988	1980	0.3511	\$77.92	\$27.36	\$50.56
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1988	1986	0.0868	\$77.92	\$6.77	\$71.15
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1988	1987	0.0433	\$77.92	\$3.38	\$74.54
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1989	1950	1.6496	\$69,348.78	\$114,404.68	(\$45,055.90)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1989	1960	1.2496	\$7,512.13	\$9,387.90	(\$1,875.77)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1989	1965	1.0496	\$79.08	\$83.01	(\$3.93)
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1989	1968	0.9296	\$155.84	\$144.88	\$10.96
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1989	1970	0.8496	\$79.08	\$67.19	\$11.89
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1990	1975	0.6881	\$242.99	\$167.22	\$75.77
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1993	1977	0.7186	\$568.75	\$408.76	\$159.99
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1993	1990	0.1303	\$189.58	\$24.72	\$164.86
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1994	1979	0.6621	\$211.33	\$139.94	\$71.39
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1995	1982	0.5636	\$101.27	\$57.08	\$44.19
3739107	HEAD ASSEM-PE CTRL 4200-8600L	1999	1986	0.6046	\$120.63	\$72.94	\$47.69
3739107	HEAD ASSEM-PE CTRL 4200-8600L	2001	1988	0.6802	\$135.02	\$91.85	\$43.17
3739107	HEAD ASSEM-PE CTRL 4200-8600L	2001	1989	0.6367	\$142.57	\$90.78	\$51.79
3739107	HEAD ASSEM-PE CTRL 4200-8600L	2001	1991	0.5497	\$155.93	\$85.73	\$70.20
3739107	HEAD ASSEM-PE CTRL 4200-8600L	2001	1993	0.4627	\$400.22	\$185.22	\$215.00
3739108	HEAD ASSEM-PE CTRL 12000L	1965	1961	0.1599	\$160.48	\$25.67	\$134.81
3739108	HEAD ASSEM-PE CTRL 12000L	1968	1961	0.2799	\$12,268.80	\$3,435.26	\$8,833.54
3739109	HEAD ASSEM-PE CTRL 15000-22500	1965	1961	0.1599	\$4,561.18	\$729.78	\$3,831.40
3739109	HEAD ASSEM-PE CTRL 15000-22500	1965	1965	0.0000	\$350.86	\$0.00	\$350.86
3739109	HEAD ASSEM-PE CTRL 15000-22500	1966	1961	0.1999	\$346.94	\$69.38	\$277.56
3739109	HEAD ASSEM-PE CTRL 15000-22500	1967	1961	0.0000	\$0.00	\$0.00	\$0.00
3739109	HEAD ASSEM-PE CTRL 15000-22500	1968	1958	0.3999	\$169.81	\$67.92	\$101.89
3739109	HEAD ASSEM-PE CTRL 15000-22500	1968	1961	0.2799	\$676.72	\$189.48	\$487.24
3739109	HEAD ASSEM-PE CTRL 15000-22500	1969	1956	0.5199	\$170.12	\$88.46	\$81.66
3739109	HEAD ASSEM-PE CTRL 15000-22500	1969	1958	0.4399	\$510.05	\$224.42	\$285.63
3739109	HEAD ASSEM-PE CTRL 15000-22500	1969	1967	0.0799	\$170.12	\$13.60	\$156.52
3739109	HEAD ASSEM-PE CTRL 15000-22500	1970	1955	0.5999	\$170.12	\$102.07	\$68.05
3739109	HEAD ASSEM-PE CTRL 15000-22500	1970	1957	0.5199	\$510.64	\$265.53	\$245.11
3739109	HEAD ASSEM-PE CTRL 15000-22500	1970	1958	0.4799	\$170.40	\$81.79	\$88.61
3739109	HEAD ASSEM-PE CTRL 15000-22500	1970	1960	0.3999	\$170.12	\$68.04	\$102.08
3739109	HEAD ASSEM-PE CTRL 15000-22500	1970	1962	0.3199	\$170.40	\$54.52	\$115.88
3739109	HEAD ASSEM-PE CTRL 15000-22500	1970	1967	0.1199	\$170.40	\$20.44	\$149.96
3739109	HEAD ASSEM-PE CTRL 15000-22500	1971	1967	0.1599	\$171.27	\$27.40	\$143.87
3739109	HEAD ASSEM-PE CTRL 15000-22500	1972	1951	0.8399	\$175.62	\$147.52	\$28.10
3739109	HEAD ASSEM-PE CTRL 15000-22500	1972	1961	0.0000	\$0.00	\$0.00	\$0.00
3739109	HEAD ASSEM-PE CTRL 15000-22500	1972	1962	0.3999	\$175.62	\$70.24	\$105.38
3739109	HEAD ASSEM-PE CTRL 15000-22500	1972	1964	0.0000	\$0.00	\$0.00	\$0.00
3739109	HEAD ASSEM-PE CTRL 15000-22500	1972	1967	0.1999	\$175.62	\$35.12	\$140.50
3739109	HEAD ASSEM-PE CTRL 15000-22500	1973	1960	0.5199	\$352.70	\$183.40	\$169.30
3739109	HEAD ASSEM-PE CTRL 15000-22500	1974	1960	0.5599	\$180.41	\$101.02	\$79.39
3739109	HEAD ASSEM-PE CTRL 15000-22500	1974	1967	0.2799	\$357.49	\$100.09	\$257.40
3739109	HEAD ASSEM-PE CTRL 15000-22500	1975	1962	0.5249	\$180.41	\$94.71	\$85.70
3739109	HEAD ASSEM-PE CTRL 15000-22500	1976	1956	0.8149	\$192.89	\$157.20	\$35.69
3739109	HEAD ASSEM-PE CTRL 15000-22500	1976	1957	0.7749	\$191.51	\$148.42	\$43.09
3739109	HEAD ASSEM-PE CTRL 15000-22500	1976	1961	0.6149	\$1,350.24	\$830.39	\$519.85
3739109	HEAD ASSEM-PE CTRL 15000-22500	1976	1967	0.3750	\$384.40	\$144.15	\$240.25
3739109	HEAD ASSEM-PE CTRL 15000-22500	1976	1973	0.1349	\$191.51	\$25.85	\$165.66
3739109	HEAD ASSEM-PE CTRL 15000-22500	1977	1960	0.7049	\$194.73	\$137.28	\$57.45
3739109	HEAD ASSEM-PE CTRL 15000-22500	1977	1961	0.6649	\$582.35	\$387.26	\$195.09
3739109	HEAD ASSEM-PE CTRL 15000-22500	1977	1962	0.6249	\$194.73	\$121.70	\$73.03
3739109	HEAD ASSEM-PE CTRL 15000-22500	1977	1967	0.4249	\$1,353.91	\$575.41	\$778.50
3739109	HEAD ASSEM-PE CTRL 15000-22500	1978	1958	0.8349	\$196.13	\$163.76	\$32.37
3739109	HEAD ASSEM-PE CTRL 15000-22500	1978	1959	0.7949	\$196.13	\$155.92	\$40.21
3739109	HEAD ASSEM-PE CTRL 15000-22500	1978	1960	0.7549	\$196.13	\$148.07	\$48.06
3739109	HEAD ASSEM-PE CTRL 15000-22500	1978	1961	0.7149	\$780.32	\$557.92	\$222.40

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<u>PUC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1978	1962	0.6749	\$194.73	\$131.44	\$63.29
3739109	HEAD ASSEM-PE CTRL 15000-22500	1978	1968	0.4349	\$196.13	\$85.31	\$110.82
3739109	HEAD ASSEM-PE CTRL 15000-22500	1979	1955	1.0049	\$1,792.16	\$1,801.12	(\$8.96)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1979	1967	0.5249	\$399.01	\$209.48	\$189.53
3739109	HEAD ASSEM-PE CTRL 15000-22500	1979	1968	0.4849	\$395.63	\$191.88	\$203.75
3739109	HEAD ASSEM-PE CTRL 15000-22500	1979	1970	0.4049	\$196.13	\$79.43	\$116.70
3739109	HEAD ASSEM-PE CTRL 15000-22500	1980	1955	1.0549	\$3,910.05	\$4,125.10	(\$215.05)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1980	1957	0.9749	\$221.38	\$215.84	\$5.54
3739109	HEAD ASSEM-PE CTRL 15000-22500	1980	1958	0.9349	\$311.95	\$291.67	\$20.28
3739109	HEAD ASSEM-PE CTRL 15000-22500	1980	1960	0.8549	\$201.26	\$172.07	\$29.19
3739109	HEAD ASSEM-PE CTRL 15000-22500	1980	1966	0.6149	\$110.69	\$68.07	\$42.62
3739109	HEAD ASSEM-PE CTRL 15000-22500	1980	1968	0.5349	\$110.69	\$59.21	\$51.48
3739109	HEAD ASSEM-PE CTRL 15000-22500	1980	1969	0.4949	\$332.07	\$164.37	\$167.70
3739109	HEAD ASSEM-PE CTRL 15000-22500	1980	1970	0.4549	\$602.02	\$273.91	\$328.11
3739109	HEAD ASSEM-PE CTRL 15000-22500	1981	1957	1.0216	\$110.69	\$113.09	(\$2.40)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1981	1959	0.9416	\$110.69	\$104.23	\$6.46
3739109	HEAD ASSEM-PE CTRL 15000-22500	1981	1960	0.9016	\$112.97	\$101.86	\$11.11
3739109	HEAD ASSEM-PE CTRL 15000-22500	1981	1961	0.8616	\$110.69	\$95.38	\$15.31
3739109	HEAD ASSEM-PE CTRL 15000-22500	1981	1968	0.5816	\$112.97	\$65.71	\$47.26
3739109	HEAD ASSEM-PE CTRL 15000-22500	1981	1971	0.4616	\$336.63	\$155.42	\$181.21
3739109	HEAD ASSEM-PE CTRL 15000-22500	1981	1977	0.1966	\$338.91	\$66.66	\$272.25
3739109	HEAD ASSEM-PE CTRL 15000-22500	1982	1955	1.1451	\$110.54	\$126.59	(\$16.05)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1982	1956	1.1051	\$891.61	\$985.40	(\$93.79)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1982	1957	1.0651	\$444.59	\$473.57	(\$28.98)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1982	1960	0.9451	\$112.97	\$106.77	\$6.20
3739109	HEAD ASSEM-PE CTRL 15000-22500	1982	1964	0.7851	\$110.54	\$86.79	\$23.75
3739109	HEAD ASSEM-PE CTRL 15000-22500	1982	1968	0.6251	\$442.16	\$276.43	\$165.73
3739109	HEAD ASSEM-PE CTRL 15000-22500	1982	1975	0.3401	\$110.54	\$37.60	\$72.94
3739109	HEAD ASSEM-PE CTRL 15000-22500	1982	1977	0.2401	\$559.99	\$134.50	\$425.49
3739109	HEAD ASSEM-PE CTRL 15000-22500	1982	1978	0.1901	\$112.97	\$21.48	\$91.49
3739109	HEAD ASSEM-PE CTRL 15000-22500	1982	1979	0.1401	\$223.51	\$31.33	\$192.18
3739109	HEAD ASSEM-PE CTRL 15000-22500	1983	1957	1.1086	\$331.62	\$367.66	(\$36.04)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1983	1967	0.7086	\$1,547.56	\$1,096.75	\$450.81
3739109	HEAD ASSEM-PE CTRL 15000-22500	1983	1968	0.6686	\$114.41	\$76.50	\$37.91
3739109	HEAD ASSEM-PE CTRL 15000-22500	1983	1971	0.5486	\$114.41	\$62.77	\$51.64
3739109	HEAD ASSEM-PE CTRL 15000-22500	1983	1975	0.3836	\$114.41	\$43.89	\$70.52
3739109	HEAD ASSEM-PE CTRL 15000-22500	1983	1980	0.1336	\$228.82	\$30.59	\$198.23
3739109	HEAD ASSEM-PE CTRL 15000-22500	1983	1981	0.0868	\$114.41	\$9.94	\$104.47
3739109	HEAD ASSEM-PE CTRL 15000-22500	1984	1954	1.2721	\$118.15	\$150.31	(\$32.16)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1984	1956	1.1921	\$118.15	\$140.85	(\$22.70)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1984	1957	1.1521	\$118.15	\$136.13	(\$17.98)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1984	1959	1.0721	\$118.15	\$126.68	(\$8.53)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1984	1960	1.0321	\$236.30	\$243.90	(\$7.60)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1984	1961	0.9921	\$693.94	\$688.52	\$5.42
3739109	HEAD ASSEM-PE CTRL 15000-22500	1984	1964	0.8721	\$114.41	\$99.78	\$14.63
3739109	HEAD ASSEM-PE CTRL 15000-22500	1984	1968	0.7121	\$118.15	\$84.14	\$34.01
3739109	HEAD ASSEM-PE CTRL 15000-22500	1984	1970	0.6321	\$118.15	\$74.69	\$43.46
3739109	HEAD ASSEM-PE CTRL 15000-22500	1984	1972	0.5521	\$118.15	\$65.24	\$52.91
3739109	HEAD ASSEM-PE CTRL 15000-22500	1985	1941	1.8356	\$354.46	\$650.68	(\$296.22)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1985	1960	1.0756	\$123.24	\$132.56	(\$9.32)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1985	1969	0.7156	\$123.24	\$88.20	\$35.04
3739109	HEAD ASSEM-PE CTRL 15000-22500	1985	1970	0.6756	\$123.24	\$83.27	\$39.97
3739109	HEAD ASSEM-PE CTRL 15000-22500	1985	1971	0.6356	\$118.15	\$75.10	\$43.05
3739109	HEAD ASSEM-PE CTRL 15000-22500	1985	1972	0.5956	\$123.24	\$73.41	\$49.83
3739109	HEAD ASSEM-PE CTRL 15000-22500	1985	1974	0.5156	\$369.72	\$190.66	\$179.06
3739109	HEAD ASSEM-PE CTRL 15000-22500	1986	1956	1.2791	\$123.24	\$157.64	(\$34.40)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1986	1957	1.2391	\$123.24	\$152.71	(\$29.47)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1986	1958	1.1991	\$123.24	\$147.78	(\$24.54)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1986	1960	1.1191	\$372.28	\$416.65	(\$44.37)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1986	1961	1.0791	\$374.84	\$404.52	(\$29.68)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1986	1964	0.9591	\$374.84	\$359.54	\$15.30
3739109	HEAD ASSEM-PE CTRL 15000-22500	1986	1969	0.7591	\$377.40	\$286.52	\$90.88
3739109	HEAD ASSEM-PE CTRL 15000-22500	1986	1970	0.7191	\$621.32	\$446.85	\$174.47
3739109	HEAD ASSEM-PE CTRL 15000-22500	1986	1974	0.5591	\$123.24	\$68.91	\$54.33
3739109	HEAD ASSEM-PE CTRL 15000-22500	1987	1961	1.1226	\$385.12	\$432.37	(\$47.25)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1987	1962	1.0826	\$129.66	\$140.38	(\$10.72)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1987	1964	1.0026	\$385.12	\$386.15	(\$1.03)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1987	1967	0.8826	\$129.66	\$114.45	\$15.21
3739109	HEAD ASSEM-PE CTRL 15000-22500	1987	1968	0.8426	\$129.66	\$109.26	\$20.40
3739109	HEAD ASSEM-PE CTRL 15000-22500	1987	1970	0.7626	\$259.32	\$197.78	\$61.54
3739109	HEAD ASSEM-PE CTRL 15000-22500	1987	1971	0.7226	\$388.98	\$281.11	\$107.87
3739109	HEAD ASSEM-PE CTRL 15000-22500	1987	1980	0.3076	\$129.66	\$39.89	\$89.77
3739109	HEAD ASSEM-PE CTRL 15000-22500	1988	1944	1.8461	\$133.64	\$246.72	(\$113.08)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1988	1954	1.4461	\$129.66	\$187.51	(\$57.85)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1988	1960	1.2061	\$267.28	\$322.39	(\$55.11)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1988	1962	1.1261	\$129.66	\$146.02	(\$16.36)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1988	1966	0.9661	\$133.64	\$129.12	\$4.52
3739109	HEAD ASSEM-PE CTRL 15000-22500	1988	1967	0.9261	\$129.66	\$120.09	\$9.57
3739109	HEAD ASSEM-PE CTRL 15000-22500	1988	1968	0.8861	\$400.92	\$355.29	\$45.63
3739109	HEAD ASSEM-PE CTRL 15000-22500	1988	1987	0.0433	\$129.66	\$5.62	\$124.04
3739109	HEAD ASSEM-PE CTRL 15000-22500	1989	1955	1.4496	\$41,102.67	\$59,586.54	(\$18,483.87)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1990	1955	1.4931	\$147.54	\$220.30	(\$72.76)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1991	1944	1.9766	\$160.73	\$317.71	(\$156.98)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1991	1957	1.4566	\$160.73	\$234.13	(\$73.40)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1994	1985	0.3913	\$222.12	\$86.93	\$135.19
3739109	HEAD ASSEM-PE CTRL 15000-22500	1994	1986	0.3478	\$233.00	\$81.06	\$151.94

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<u>PUC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3739109	HEAD ASSEM-PE CTRL 15000-22500	1996	1987	0.3861	\$230.11	\$88.86	\$141.25
3739109	HEAD ASSEM-PE CTRL 15000-22500	2001	1988	0.6802	\$254.45	\$173.10	\$81.35
3739110	HEAD ASSEM-PE CTRL 35000-63000	1984	1954	1.2721	\$114.41	\$145.55	(\$31.14)
3739110	HEAD ASSEM-PE CTRL 35000-63000	1985	1961	1.0356	\$142.95	\$148.05	(\$5.10)
3739110	HEAD ASSEM-PE CTRL 35000-63000	1991	1986	0.2173	\$511.35	\$111.16	\$400.19
3739111	FLOODLT ASSEM MV-15000-22500	1966	1965	0.0399	\$230.53	\$9.22	\$221.31
3739113	FLOODLT ASSEM PE-15000-22500	1969	1968	0.0399	\$294.61	\$11.78	\$282.83
3739113	FLOODLT ASSEM PE-15000-22500	1978	1969	0.3949	\$814.14	\$321.58	\$492.56
3739113	FLOODLT ASSEM PE-15000-22500	1979	1976	0.1499	\$411.57	\$61.73	\$349.84
3739113	FLOODLT ASSEM PE-15000-22500	1980	1971	0.4149	\$295.27	\$122.53	\$172.74
3739113	FLOODLT ASSEM PE-15000-22500	1981	1972	0.4216	\$299.01	\$126.09	\$172.92
3739113	FLOODLT ASSEM PE-15000-22500	1982	1971	0.5051	\$292.45	\$147.74	\$144.71
3739113	FLOODLT ASSEM PE-15000-22500	1984	1972	0.5521	\$599.30	\$330.93	\$268.37
3739113	FLOODLT ASSEM PE-15000-22500	1985	1968	0.7556	\$299.65	\$226.44	\$73.21
3739113	FLOODLT ASSEM PE-15000-22500	1985	1970	0.6756	\$301.40	\$203.65	\$97.75
3739113	FLOODLT ASSEM PE-15000-22500	1985	1979	0.2706	\$301.40	\$81.58	\$219.82
3739113	FLOODLT ASSEM PE-15000-22500	1986	1975	0.5141	\$1,203.18	\$618.67	\$584.51
3739113	FLOODLT ASSEM PE-15000-22500	1990	1969	0.9331	\$306.51	\$286.03	\$20.48
3739113	FLOODLT ASSEM PE-15000-22500	1990	1978	0.5381	\$306.51	\$164.96	\$141.55
3739113	FLOODLT ASSEM PE-15000-22500	1993	1973	0.9036	\$660.16	\$596.58	\$63.58
3739113	FLOODLT ASSEM PE-15000-22500	1993	1979	0.6186	\$990.64	\$612.90	\$377.74
3739113	FLOODLT ASSEM PE-15000-22500	1994	1979	0.6621	\$9,906.42	\$6,560.03	\$3,346.39
3739113	FLOODLT ASSEM PE-15000-22500	1995	1979	0.7039	\$1,981.30	\$1,394.83	\$586.47
3739113	FLOODLT ASSEM PE-15000-22500	1996	1979	0.7439	\$14,859.75	\$11,055.65	\$3,804.10
3739113	FLOODLT ASSEM PE-15000-22500	1997	1979	0.7839	\$990.65	\$776.66	\$213.99
3739113	FLOODLT ASSEM PE-15000-22500	1998	1979	0.8411	\$1,981.30	\$1,666.66	\$314.64
3739113	FLOODLT ASSEM PE-15000-22500	2001	1979	1.0815	\$990.65	\$1,071.48	(\$80.83)
3739114	FLOODLT ASSEM PE-63000	1970	1970	0.0000	\$392.43	\$0.00	\$392.43
3739114	FLOODLT ASSEM PE-63000	1971	1970	0.0399	\$407.60	\$16.30	\$391.30
3739114	FLOODLT ASSEM PE-63000	1971	1971	0.0000	\$1,222.80	\$0.00	\$1,222.80
3739114	FLOODLT ASSEM PE-63000	1977	1971	0.2649	\$1,064.18	\$282.00	\$782.18
3739114	FLOODLT ASSEM PE-63000	1979	1972	0.3249	\$1,081.17	\$351.38	\$729.79
3739114	FLOODLT ASSEM PE-63000	1979	1976	0.1499	\$534.97	\$80.24	\$454.73
3739114	FLOODLT ASSEM PE-63000	1980	1960	0.8550	\$428.00	\$365.94	\$62.06
3739114	FLOODLT ASSEM PE-63000	1983	1971	0.5486	\$869.19	\$476.92	\$392.27
3739114	FLOODLT ASSEM PE-63000	1984	1971	0.5921	\$434.52	\$257.32	\$177.20
3739114	FLOODLT ASSEM PE-63000	1987	1970	0.7626	\$424.06	\$323.43	\$100.63
3739114	FLOODLT ASSEM PE-63000	1988	1960	1.2061	\$424.06	\$511.50	(\$87.44)
3739114	FLOODLT ASSEM PE-63000	1989	1944	1.8896	\$421.52	\$796.54	(\$375.02)
3739114	FLOODLT ASSEM PE-63000	1991	1971	0.8966	\$432.42	\$387.75	\$44.67
3739114	FLOODLT ASSEM PE-63000	1992	1963	1.2601	\$1,336.75	\$1,684.57	(\$347.82)
3739114	FLOODLT ASSEM PE-63000	1993	1977	0.7186	\$1,391.31	\$999.93	\$391.38
3739120	STREETLT ASM S PE-140000	1980	1980	0.0000	\$570.52	\$0.00	\$570.52
3739120	STREETLT ASM S PE-140000	1982	1979	0.1401	\$363.83	\$51.00	\$312.83
3739120	STREETLT ASM S PE-140000	1989	1980	0.3946	\$506.25	\$199.81	\$306.44
3739120	STREETLT ASM S PE-140000	1993	1980	0.5686	\$537.11	\$305.45	\$231.66
3739123	STREETLT ASM S PE-25500	1983	1971	0.5486	\$198.84	\$109.10	\$89.74
3739123	STREETLT ASM S PE-25500	1985	1960	1.0757	\$200.00	\$215.14	(\$15.14)
3739123	STREETLT ASM S PE-25500	1985	1981	0.1738	\$403.58	\$70.18	\$333.40
3739123	STREETLT ASM S PE-25500	1986	1961	1.0791	\$199.12	\$214.89	(\$15.77)
3739123	STREETLT ASM S PE-25500	1988	1988	0.0000	\$740.88	\$0.00	\$740.88
3739123	STREETLT ASM S PE-25500	1989	1970	0.8496	\$189.73	\$161.21	\$28.52
3739123	STREETLT ASM S PE-25500	1989	1985	0.1738	\$379.46	\$65.98	\$313.48
3739123	STREETLT ASM S PE-25500	1989	1988	0.0433	\$189.73	\$8.23	\$181.50
3739123	STREETLT ASM S PE-25500	1991	1979	0.5316	\$192.17	\$102.17	\$90.00
3739123	STREETLT ASM S PE-25500	1991	1980	0.4816	\$187.75	\$90.43	\$97.32
3739123	STREETLT ASM S PE-25500	1991	1988	0.1303	\$187.75	\$24.48	\$163.27
3739123	STREETLT ASM S PE-25500	1992	1988	0.1738	\$188.66	\$32.80	\$155.86
3739123	STREETLT ASM S PE-25500	1992	1989	0.1303	\$192.17	\$25.05	\$167.12
3739123	STREETLT ASM S PE-25500	1993	1980	0.5686	\$196.40	\$111.69	\$84.71
3739123	STREETLT ASM S PE-25500	1993	1984	0.3911	\$3.40	\$1.33	\$2.07
3739123	STREETLT ASM S PE-25500	1993	1988	0.2173	\$1,571.20	\$341.57	\$1,229.63
3739123	STREETLT ASM S PE-25500	1994	1984	0.4345	\$13.60	\$5.91	\$7.69
3739123	STREETLT ASM S PE-25500	1995	1984	0.4763	\$22.44	\$10.69	\$11.75
3739123	STREETLT ASM S PE-25500	1996	1984	0.5164	\$13.05	\$6.74	\$6.31
3739123	STREETLT ASM S PE-25500	1997	1984	0.5566	\$15.18	\$8.45	\$6.73
3739123	STREETLT ASM S PE-25500	1998	1984	0.6115	\$3.45	\$2.11	\$1.34
3739123	STREETLT ASM S PE-25500	1999	1984	0.6913	\$6.90	\$4.77	\$2.13
3739123	STREETLT ASM S PE-25500	2001	1984	0.8542	\$35.19	\$30.06	\$5.13
3739123	STREETLT ASM S PE-25500	2001	1985	0.8107	\$807.24	\$654.51	\$152.73
3739123	STREETLT ASM S PE-25500	2002	1985	0.8921	\$807.26	\$720.15	\$87.11
3739123	STREETLT ASM S PE-25500	2002	1986	0.8486	\$2,066.22	\$1,753.39	\$312.83
3739123	STREETLT ASM S PE-25500	2003	1986	0.9299	\$459.16	\$426.97	\$32.19
3739124	STREETLT ASM S PE-50000	1980	1970	0.4549	\$284.31	\$129.36	\$154.95
3739124	STREETLT ASM S PE-50000	1981	1979	0.0966	\$148.35	\$14.34	\$134.01
3739124	STREETLT ASM S PE-50000	1983	1979	0.1836	\$155.24	\$28.51	\$126.73
3739124	STREETLT ASM S PE-50000	1985	1971	0.6356	\$163.47	\$103.91	\$59.56
3739124	STREETLT ASM S PE-50000	1986	1967	0.8391	\$174.67	\$146.58	\$28.09
3739124	STREETLT ASM S PE-50000	1986	1980	0.2641	\$178.37	\$47.12	\$131.25
3739124	STREETLT ASM S PE-50000	1987	1960	1.1626	\$181.25	\$210.73	(\$29.48)
3739124	STREETLT ASM S PE-50000	1988	1970	0.8061	\$370.64	\$298.80	\$71.84
3739124	STREETLT ASM S PE-50000	1988	1971	0.7661	\$185.32	\$141.99	\$43.33
3739124	STREETLT ASM S PE-50000	1988	1979	0.4011	\$185.32	\$74.35	\$110.97
3739124	STREETLT ASM S PE-50000	1988	1983	0.2173	\$185.32	\$40.28	\$145.04
3739124	STREETLT ASM S PE-50000	1989	1979	0.4446	\$191.80	\$85.29	\$106.51
3739124	STREETLT ASM S PE-50000	1990	1979	0.4881	\$400.70	\$195.62	\$205.08

**Massachusetts Electric Company
Town of Swampscott
Detail of Retired Streetlight Plant through March 31, 200**

<u>PUC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3739124	STREETLT ASM S PE-50000	1993	1979	0.6186	\$442.98	\$274.07	\$168.91
3739124	STREETLT ASM S PE-50000	1993	1980	0.5686	\$221.49	\$125.96	\$95.53
3739124	STREETLT ASM S PE-50000	1993	1984	0.3913	\$362.53	\$141.89	\$220.64
3739124	STREETLT ASM S PE-50000	1994	1985	0.3913	\$272.79	\$106.77	\$166.02
3739124	STREETLT ASM S PE-50000	1994	1986	0.3478	\$277.35	\$96.49	\$180.86
3739124	STREETLT ASM S PE-50000	1994	1987	0.3043	\$529.40	\$161.14	\$368.26
3739124	STREETLT ASM S PE-50000	1995	1988	0.3026	\$296.62	\$89.78	\$206.84
3739124	STREETLT ASM S PE-50000	1995	1989	0.2591	\$302.32	\$78.36	\$223.96
3739124	STREETLT ASM S PE-50000	1996	1989	0.2991	\$604.64	\$180.90	\$423.74
3739124	STREETLT ASM S PE-50000	1996	1990	0.2556	\$615.08	\$157.27	\$457.81
3739124	STREETLT ASM S PE-50000	1996	1991	0.2121	\$353.44	\$74.99	\$278.45
3739124	STREETLT ASM S PE-50000	1997	1991	0.2521	\$353.44	\$89.13	\$264.31
3739124	STREETLT ASM S PE-50000	1997	1992	0.2086	\$334.03	\$69.71	\$264.32
3739124	STREETLT ASM S PE-50000	1999	1993	0.3001	\$585.96	\$175.90	\$410.06
3739124	STREETLT ASM S PE-50000	2000	1993	0.3814	\$292.98	\$111.77	\$181.21
3739124	STREETLT ASM S PE-50000	2001	1993	0.4627	\$878.97	\$406.78	\$472.19
3739124	STREETLT ASM S PE-50000	2001	1994	0.4192	\$465.24	\$195.07	\$270.17
3739124	STREETLT ASM S PE-50000	2002	1994	0.5006	\$930.49	\$465.80	\$464.69
3739127	STREETLT ASM S PE-9500-16000	1988	1988	0.0000	\$144.34	\$0.00	\$144.34
3739127	STREETLT ASM S PE-9500-16000	1989	1988	0.0433	\$153.05	\$6.64	\$146.41
3739127	STREETLT ASM S PE-9500-16000	1991	1955	1.5366	\$169.05	\$259.77	(\$90.72)
3739127	STREETLT ASM S PE-9500-16000	1992	1988	0.1738	\$165.40	\$28.76	\$136.64
3739127	STREETLT ASM S PE-9500-16000	1993	1986	0.3043	\$176.89	\$53.84	\$123.05
3739127	STREETLT ASM S PE-9500-16000	1993	1988	0.2173	\$165.40	\$35.95	\$129.45
3739127	STREETLT ASM S PE-9500-16000	1994	1987	0.3043	\$126.21	\$38.41	\$87.80
3739127	STREETLT ASM S PE-9500-16000	1995	1987	0.3460	\$84.14	\$29.12	\$55.02
3739127	STREETLT ASM S PE-9500-16000	1997	1987	0.4261	\$42.07	\$17.93	\$24.14
3739127	STREETLT ASM S PE-9500-16000	2001	1987	0.7237	\$42.07	\$30.45	\$11.62
3739127	STREETLT ASM S PE-9500-16000	2002	1987	0.8051	\$252.42	\$203.22	\$49.20
3739128	STREETLT ASM S PE-4000	1988	1988	0.0000	\$641.70	\$0.00	\$641.70
3739128	STREETLT ASM S PE-4000	1989	1938	2.1296	\$128.34	\$273.32	(\$144.98)
3739128	STREETLT ASM S PE-4000	1989	1961	1.2096	\$130.15	\$157.44	(\$27.29)
3739128	STREETLT ASM S PE-4000	1989	1978	0.4946	\$128.34	\$63.48	\$64.86
3739128	STREETLT ASM S PE-4000	1989	1980	0.3946	\$128.34	\$50.65	\$77.69
3739128	STREETLT ASM S PE-4000	1989	1988	0.0433	\$1,552.76	\$67.38	\$1,485.38
3739128	STREETLT ASM S PE-4000	1990	1988	0.0868	\$1,803.48	\$156.72	\$1,646.76
3739128	STREETLT ASM S PE-4000	1991	1988	0.1303	\$1,151.34	\$150.13	\$1,001.21
3739128	STREETLT ASM S PE-4000	1991	1990	0.0433	\$127.48	\$5.53	\$121.95
3739128	STREETLT ASM S PE-4000	1992	1988	0.1738	\$1,204.50	\$209.46	\$995.04
3739128	STREETLT ASM S PE-4000	1993	1988	0.2173	\$1,525.91	\$331.73	\$1,194.18
3739128	STREETLT ASM S PE-4000	1993	1989	0.1738	\$364.90	\$63.45	\$301.45
3739128	STREETLT ASM S PE-4000	1993	1990	0.1303	\$228.31	\$29.77	\$198.54
3739128	STREETLT ASM S PE-4000	1994	1989	0.2173	\$5,108.60	\$1,110.60	\$3,998.00
3739128	STREETLT ASM S PE-4000	1995	1989	0.2591	\$5,656.10	\$1,466.06	\$4,190.04
3739128	STREETLT ASM S PE-4000	1996	1989	0.2991	\$3,831.66	\$1,146.43	\$2,685.23
3739128	STREETLT ASM S PE-4000	1997	1989	0.3391	\$2,007.06	\$680.79	\$1,326.27
3739128	STREETLT ASM S PE-4000	1998	1989	0.3963	\$182.46	\$72.32	\$110.14
3739128	STREETLT ASM S PE-4000	1998	1990	0.3528	\$2,585.10	\$912.28	\$1,672.82
3739128	STREETLT ASM S PE-4000	1999	1990	0.4306	\$2,215.80	\$954.34	\$1,261.46
3739128	STREETLT ASM S PE-4000	2000	1990	0.5119	\$184.65	\$94.54	\$90.11
3739128	STREETLT ASM S PE-4000	2001	1990	0.5932	\$5,724.15	\$3,396.13	\$2,328.02
3739128	STREETLT ASM S PE-4000	2002	1990	0.6746	\$553.95	\$373.69	\$180.26
3739128	STREETLT ASM S PE-4000	2002	1991	0.6311	\$965.23	\$609.15	\$356.08
3739128	STREETLT ASM S PE-4000	2003	1991	0.7124	\$137.89	\$98.23	\$39.66
3739301	STREETLT ASM INCANDESCENT	1964	1961	0.1199	\$943.92	\$113.27	\$830.65
3739301	STREETLT ASM INCANDESCENT	1965	1961	0.1599	\$2,934.40	\$469.50	\$2,464.90
3739301	STREETLT ASM INCANDESCENT	1966	1961	0.1999	\$727.84	\$145.56	\$582.28
3739301	STREETLT ASM INCANDESCENT	1967	1961	0.2399	\$997.83	\$239.47	\$758.36
3739301	STREETLT ASM INCANDESCENT	1968	1944	0.9599	\$456.10	\$437.85	\$18.25
3739301	STREETLT ASM INCANDESCENT	1968	1949	0.7599	\$45.61	\$34.66	\$10.95
3739301	STREETLT ASM INCANDESCENT	1968	1961	0.2799	\$539.51	\$151.06	\$388.45
3739301	STREETLT ASM INCANDESCENT	1969	1924	1.7998	\$45.61	\$82.09	(\$36.48)
3739301	STREETLT ASM INCANDESCENT	1969	1935	1.3599	\$738.60	\$1,004.49	(\$265.89)
3739301	STREETLT ASM INCANDESCENT	1969	1941	1.1199	\$138.87	\$155.53	(\$16.66)
3739301	STREETLT ASM INCANDESCENT	1969	1942	1.0798	\$45.61	\$49.25	(\$3.64)
3739301	STREETLT ASM INCANDESCENT	1969	1946	0.9198	\$46.29	\$42.58	\$3.71
3739301	STREETLT ASM INCANDESCENT	1969	1950	0.7599	\$46.29	\$35.18	\$11.11
3739301	STREETLT ASM INCANDESCENT	1969	1961	0.3199	\$462.90	\$148.12	\$314.78
3739301	STREETLT ASM INCANDESCENT	1970	1936	1.3599	\$46.87	\$63.74	(\$16.87)
3739301	STREETLT ASM INCANDESCENT	1970	1939	1.2397	\$46.29	\$57.39	(\$11.10)
3739301	STREETLT ASM INCANDESCENT	1970	1944	1.0399	\$1,165.37	\$1,211.98	(\$46.61)
3739301	STREETLT ASM INCANDESCENT	1970	1948	0.8799	\$138.87	\$122.20	\$16.67
3739301	STREETLT ASM INCANDESCENT	1970	1949	0.8399	\$46.29	\$38.88	\$7.41
3739301	STREETLT ASM INCANDESCENT	1970	1955	0.5999	\$46.87	\$28.12	\$18.75
3739301	STREETLT ASM INCANDESCENT	1970	1958	0.4798	\$46.87	\$22.49	\$24.38
3739301	STREETLT ASM INCANDESCENT	1971	1930	1.6399	\$94.58	\$155.11	(\$60.53)
3739301	STREETLT ASM INCANDESCENT	1971	1937	1.3599	\$282.90	\$384.74	(\$101.84)
3739301	STREETLT ASM INCANDESCENT	1971	1942	1.1598	\$47.29	\$54.85	(\$7.56)
3739301	STREETLT ASM INCANDESCENT	1971	1944	1.0799	\$378.32	\$408.58	(\$30.26)
3739301	STREETLT ASM INCANDESCENT	1971	1945	1.0399	\$94.58	\$98.36	(\$3.78)
3739301	STREETLT ASM INCANDESCENT	1971	1948	0.9198	\$47.29	\$43.50	\$3.79
3739301	STREETLT ASM INCANDESCENT	1971	1949	0.8798	\$47.29	\$41.61	\$5.68
3739301	STREETLT ASM INCANDESCENT	1971	1952	0.7599	\$46.87	\$35.62	\$11.25
3739301	STREETLT ASM INCANDESCENT	1971	1953	0.7199	\$94.58	\$68.09	\$26.49
3739301	STREETLT ASM INCANDESCENT	1972	1934	1.5199	\$47.29	\$71.88	(\$24.59)
3739301	STREETLT ASM INCANDESCENT	1972	1937	1.3999	\$96.92	\$135.68	(\$38.76)

Massachusetts Electric Company
Town of Swampscott
Detail of Retired Streetlight Plant through March 31, 200

<u>PUC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3739301	STREETLT ASM INCANDESCENT	1972	1942	1.1999	\$189.16	\$226.99	(\$37.83)
3739301	STREETLT ASM INCANDESCENT	1972	1946	1.0398	\$48.46	\$50.39	(\$1.93)
3739301	STREETLT ASM INCANDESCENT	1973	1917	2.2398	\$48.53	\$108.70	(\$60.17)
3739301	STREETLT ASM INCANDESCENT	1973	1934	1.5599	\$96.92	\$151.19	(\$54.27)
3739301	STREETLT ASM INCANDESCENT	1973	1944	1.1599	\$48.46	\$56.21	(\$7.75)
3739301	STREETLT ASM INCANDESCENT	1973	1965	0.3199	\$145.58	\$46.58	\$99.00
3739301	STREETLT ASM INCANDESCENT	1974	1927	1.8798	\$48.60	\$91.36	(\$42.76)
3739301	STREETLT ASM INCANDESCENT	1975	1944	1.2449	\$97.20	\$121.01	(\$23.81)
3739301	STREETLT ASM INCANDESCENT	1976	1937	1.5749	\$151.10	\$237.98	(\$86.88)
3739301	STREETLT ASM INCANDESCENT	1976	1944	1.2949	\$557.05	\$721.37	(\$164.32)
3739301	STREETLT ASM INCANDESCENT	1976	1946	1.2149	\$150.68	\$183.07	(\$32.39)
3739301	STREETLT ASM INCANDESCENT	1976	1947	1.1749	\$50.64	\$59.50	(\$8.86)
3739301	STREETLT ASM INCANDESCENT	1976	1952	0.9749	\$150.68	\$146.91	\$3.77
3739301	STREETLT ASM INCANDESCENT	1977	1946	1.2649	\$100.46	\$127.08	(\$26.62)
3739301	STREETLT ASM INCANDESCENT	1977	1957	0.8249	\$99.26	\$81.88	\$17.38
3739301	STREETLT ASM INCANDESCENT	1978	1937	1.6749	\$346.84	\$580.95	(\$234.11)
3739301	STREETLT ASM INCANDESCENT	1978	1946	1.3149	\$99.10	\$130.31	(\$31.21)
3739301	STREETLT ASM INCANDESCENT	1978	1947	1.2749	\$99.26	\$126.55	(\$27.29)
3739301	STREETLT ASM INCANDESCENT	1978	1952	1.0748	\$49.55	\$53.26	(\$3.71)
3739301	STREETLT ASM INCANDESCENT	1979	1932	1.9249	\$196.88	\$378.99	(\$182.11)
3739301	STREETLT ASM INCANDESCENT	1979	1937	1.7249	\$1,573.26	\$2,713.87	(\$1,140.61)
3739301	STREETLT ASM INCANDESCENT	1979	1950	1.2048	\$49.55	\$59.70	(\$10.15)
3739301	STREETLT ASM INCANDESCENT	1980	1937	1.7749	\$71.99	\$127.78	(\$55.79)
3739301	STREETLT ASM INCANDESCENT	1980	1977	0.1499	\$91.52	\$13.72	\$77.80
3739301	STREETLT ASM INCANDESCENT	1982	1977	0.2401	\$48.10	\$11.55	\$36.55
3739302	STREETLT ASM I PE W/ENCL GLASS	1964	1961	0.1199	\$50.84	\$6.10	\$44.74
3739302	STREETLT ASM I PE W/ENCL GLASS	1965	1961	0.1599	\$90.86	\$14.53	\$76.33
3739302	STREETLT ASM I PE W/ENCL GLASS	1966	1961	0.1999	\$182.08	\$36.41	\$145.67
3739302	STREETLT ASM I PE W/ENCL GLASS	1969	1926	1.7199	\$90.27	\$155.26	(\$64.99)
3739302	STREETLT ASM I PE W/ENCL GLASS	1969	1930	1.5599	\$90.27	\$140.82	(\$50.55)
3739302	STREETLT ASM I PE W/ENCL GLASS	1969	1957	0.4798	\$90.27	\$43.32	\$46.95
3739302	STREETLT ASM I PE W/ENCL GLASS	1969	1961	0.3199	\$91.82	\$29.38	\$62.44
3739302	STREETLT ASM I PE W/ENCL GLASS	1970	1942	1.1199	\$93.32	\$104.51	(\$11.19)
3739302	STREETLT ASM I PE W/ENCL GLASS	1970	1944	1.0399	\$367.28	\$381.97	(\$14.69)
3739302	STREETLT ASM I PE W/ENCL GLASS	1970	1961	0.3599	\$645.74	\$232.46	\$413.28
3739302	STREETLT ASM I PE W/ENCL GLASS	1970	1970	0.0000	\$91.82	\$0.00	\$91.82
3739302	STREETLT ASM I PE W/ENCL GLASS	1971	1935	1.4399	\$94.91	\$136.67	(\$41.76)
3739302	STREETLT ASM I PE W/ENCL GLASS	1971	1939	1.2799	\$94.91	\$121.48	(\$26.57)
3739302	STREETLT ASM I PE W/ENCL GLASS	1971	1944	1.0799	\$189.82	\$205.00	(\$15.18)
3739302	STREETLT ASM I PE W/ENCL GLASS	1971	1945	1.0399	\$94.91	\$98.70	(\$3.79)
3739302	STREETLT ASM I PE W/ENCL GLASS	1971	1952	0.7599	\$93.32	\$70.92	\$22.40
3739302	STREETLT ASM I PE W/ENCL GLASS	1972	1932	1.6000	\$198.05	\$316.88	(\$118.83)
3739302	STREETLT ASM I PE W/ENCL GLASS	1972	1942	1.1999	\$99.03	\$118.83	(\$19.80)
3739302	STREETLT ASM I PE W/ENCL GLASS	1973	1933	1.5999	\$339.24	\$542.78	(\$203.54)
3739302	STREETLT ASM I PE W/ENCL GLASS	1973	1951	0.8799	\$495.13	\$435.71	\$59.42
3739302	STREETLT ASM I PE W/ENCL GLASS	1976	1942	1.3749	\$111.11	\$152.77	(\$41.66)
3739302	STREETLT ASM I PE W/ENCL GLASS	1976	1944	1.2949	\$111.97	\$145.00	(\$33.03)
3739302	STREETLT ASM I PE W/ENCL GLASS	1978	1937	1.6749	\$49.63	\$83.13	(\$33.50)
3739302	STREETLT ASM I PE W/ENCL GLASS	1979	1937	1.7249	\$712.22	\$1,228.57	(\$516.35)
3739302	STREETLT ASM I PE W/ENCL GLASS	1979	1952	1.1249	\$237.41	\$267.08	(\$29.67)
3739302	STREETLT ASM I PE W/ENCL GLASS	1979	1958	0.8849	\$356.10	\$315.14	\$40.96
3739302	STREETLT ASM I PE W/ENCL GLASS	1980	1962	0.7749	\$232.08	\$179.86	\$52.22
3739302	STREETLT ASM I PE W/ENCL GLASS	1980	1969	0.4949	\$174.06	\$86.15	\$87.91
3739302	STREETLT ASM I PE W/ENCL GLASS	1980	1970	0.4549	\$712.22	\$324.06	\$388.16
3739302	STREETLT ASM I PE W/ENCL GLASS	1980	1971	0.4148	\$58.02	\$24.07	\$33.95
3739302	STREETLT ASM I PE W/ENCL GLASS	1980	1977	0.1499	\$3,097.08	\$464.56	\$2,632.52
3739302	STREETLT ASM I PE W/ENCL GLASS	1981	1962	0.8216	\$58.02	\$47.67	\$10.35
3739302	STREETLT ASM I PE W/ENCL GLASS	1981	1971	0.4616	\$580.20	\$267.87	\$312.33
3739302	STREETLT ASM I PE W/ENCL GLASS	1981	1972	0.4216	\$175.95	\$74.19	\$101.76
3739302	STREETLT ASM I PE W/ENCL GLASS	1981	1975	0.2966	\$59.91	\$17.77	\$42.14
3739302	STREETLT ASM I PE W/ENCL GLASS	1981	1977	0.1966	\$524.07	\$103.08	\$420.99
3739302	STREETLT ASM I PE W/ENCL GLASS	1981	1980	0.0465	\$59.91	\$2.79	\$57.12
3739302	STREETLT ASM I PE W/ENCL GLASS	1982	1977	0.2401	\$533.78	\$128.21	\$405.57
3739302	STREETLT ASM I PE W/ENCL GLASS	1983	1977	0.2836	\$369.60	\$104.85	\$264.75
3739302	STREETLT ASM I PE W/ENCL GLASS	1984	1950	1.4321	\$66.14	\$94.72	(\$28.58)
3739302	STREETLT ASM I PE W/ENCL GLASS	1984	1960	1.0320	\$66.14	\$68.26	(\$2.12)
3739302	STREETLT ASM I PE W/ENCL GLASS	1984	1977	0.3271	\$633.47	\$207.27	\$426.20
3739302	STREETLT ASM I PE W/ENCL GLASS	1985	1968	0.7556	\$135.72	\$102.56	\$33.16
3739302	STREETLT ASM I PE W/ENCL GLASS	1985	1970	0.6756	\$67.86	\$45.85	\$22.01
3739302	STREETLT ASM I PE W/ENCL GLASS	1985	1977	0.3706	\$271.44	\$100.62	\$170.82
3739302	STREETLT ASM I PE W/ENCL GLASS	1985	1982	0.1302	\$67.86	\$8.84	\$59.02
3739302	STREETLT ASM I PE W/ENCL GLASS	1986	1962	1.0391	\$138.31	\$143.73	(\$5.42)
3739302	STREETLT ASM I PE W/ENCL GLASS	1986	1977	0.4141	\$823.37	\$341.03	\$482.34
3739302	STREETLT ASM I PE W/ENCL GLASS	1987	1977	0.4576	\$497.91	\$227.89	\$270.02
3739302	STREETLT ASM I PE W/ENCL GLASS	1988	1969	0.8460	\$73.93	\$62.55	\$11.38
3739302	STREETLT ASM I PE W/ENCL GLASS	1988	1970	0.8061	\$147.86	\$119.20	\$28.66
3739302	STREETLT ASM I PE W/ENCL GLASS	1988	1977	0.5011	\$221.79	\$111.16	\$110.63
3739302	STREETLT ASM I PE W/ENCL GLASS	1989	1955	1.4496	\$4,918.40	\$7,130.20	(\$2,211.80)
3739302	STREETLT ASM I PE W/ENCL GLASS	1989	1956	1.4096	\$2,689.75	\$3,791.74	(\$1,101.99)
3739303	STREETLIGHTS	1964	1961	0.1199	\$981.72	\$117.80	\$863.92
3739303	STREETLIGHTS	1965	1961	0.1599	\$1,334.20	\$213.47	\$1,120.73
3739303	STREETLIGHTS	1967	1961	0.2399	\$2,473.05	\$593.53	\$1,879.52
3739303	STREETLIGHTS	1968	1942	1.0399	\$132.62	\$137.92	(\$5.30)
3739303	STREETLIGHTS	1968	1961	0.2799	\$455.28	\$127.47	\$327.81
3739303	STREETLIGHTS	1969	1933	1.4399	\$135.46	\$195.06	(\$59.60)
3739303	STREETLIGHTS	1969	1961	0.3199	\$135.46	\$43.34	\$92.12

**Massachusetts Electric Company
Town of Swampscott
Detail of Retired Streetlight Plant through March 31, 2003**

<u>PUC</u>	<u>Description</u>	<u>Year of Retirement</u>	<u>Year of Addition</u>	<u>Depreciation Multiplier</u>	<u>Gross Investment</u>	<u>Calculated Reserve</u>	<u>Unamortized Value</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3739303	STREETLIGHTS	1971	1942	1.1599	\$68.85	\$79.86	(\$11.01)
3739303	STREETLIGHTS	1971	1943	1.1199	\$69.61	\$77.96	(\$8.35)
3739303	STREETLIGHTS	1971	1961	0.3999	\$69.61	\$27.84	\$41.77
3739303	STREETLIGHTS	1973	1937	1.4399	\$72.73	\$104.73	(\$32.00)
3739303	STREETLIGHTS	1973	1953	0.7999	\$71.84	\$57.47	\$14.37
3739303	STREETLIGHTS	1974	1932	1.6798	\$73.32	\$123.17	(\$49.85)
3739303	STREETLIGHTS	1975	1953	0.8849	\$76.52	\$67.72	\$8.80
3739303	STREETLIGHTS	1976	1933	1.7349	\$76.52	\$132.76	(\$56.24)
3739303	STREETLIGHTS	1976	1937	1.5749	\$227.97	\$359.05	(\$131.08)
3739303	STREETLIGHTS	1976	1951	1.0148	\$75.99	\$77.12	(\$1.13)
3739303	STREETLIGHTS	1977	1933	1.7849	\$151.23	\$269.94	(\$118.71)
3739303	STREETLIGHTS	1978	1937	1.6749	\$751.47	\$1,258.71	(\$507.24)
3739303	STREETLIGHTS	1978	1942	1.4749	\$75.15	\$110.84	(\$35.69)
3739303	STREETLIGHTS	1978	1958	0.8349	\$526.13	\$439.31	\$86.82
3739303	STREETLIGHTS	1978	1962	0.6749	\$75.15	\$50.72	\$24.43
3739303	STREETLIGHTS	1979	1937	1.7249	\$75.15	\$129.63	(\$54.48)
3739303	STREETLIGHTS	1979	1949	1.2448	\$74.81	\$93.13	(\$18.32)
3739303	STREETLIGHTS	1979	1958	0.8849	\$448.87	\$397.24	\$51.63
3739304	STREETLIGHTS	1964	1961	0.1199	\$310.85	\$37.30	\$273.55
3739304	STREETLIGHTS	1965	1961	0.1599	\$767.10	\$122.73	\$644.37
3739304	STREETLIGHTS	1966	1961	0.1999	\$129.37	\$25.87	\$103.50
3739304	STREETLIGHTS	1967	1961	0.2399	\$129.37	\$31.04	\$98.33
3739304	STREETLIGHTS	1968	1961	0.2799	\$386.79	\$108.30	\$278.49
3739304	STREETLIGHTS	1969	1937	1.2799	\$133.77	\$171.22	(\$37.45)
3739304	STREETLIGHTS	1971	1962	0.3599	\$144.10	\$51.87	\$92.23
3739304	STREETLIGHTS	1972	1952	0.8000	\$144.10	\$115.28	\$28.82
3739304	STREETLIGHTS	1973	1962	0.4399	\$150.58	\$66.25	\$84.33
3739304	STREETLIGHTS	1975	1957	0.7249	\$978.46	\$709.38	\$269.08
3739304	STREETLIGHTS	1976	1950	1.0549	\$182.03	\$192.04	(\$10.01)
3739304	STREETLIGHTS	1976	1957	0.7749	\$364.05	\$282.13	\$81.92
3739304	STREETLIGHTS	1976	1958	0.7350	\$188.00	\$138.18	\$49.82
3739304	STREETLIGHTS	1976	1965	0.4549	\$182.03	\$82.82	\$99.21
3739304	STREETLIGHTS	1978	1947	1.2749	\$593.54	\$756.76	(\$163.22)
3739304	STREETLIGHTS	1978	1953	1.0349	\$197.85	\$204.77	(\$6.92)
3739304	STREETLIGHTS	1978	1958	0.8349	\$2,572.02	\$2,147.63	\$424.39
3739304	STREETLIGHTS	1979	1958	0.8849	\$268.79	\$237.87	\$30.92
3739402	STREETLT ASM I ENCLOS GLSWARE	1971	1962	0.3599	\$301.80	\$108.64	\$193.16
3739402	STREETLT ASM I ENCLOS GLSWARE	1978	1937	1.6749	\$477.14	\$799.20	(\$322.06)
3739402	STREETLT ASM I ENCLOS GLSWARE	1984	1977	0.3271	\$142.12	\$46.50	\$95.62
3739435	FLOODLT ASSEM-HP S-22000-27500	1990	1986	0.1738	\$305.03	\$53.04	\$251.99
3739435	FLOODLT ASSEM-HP S-22000-27500	1990	1988	0.0868	\$305.03	\$26.50	\$278.53
3739435	FLOODLT ASSEM-HP S-22000-27500	1993	1988	0.2173	\$335.52	\$72.94	\$262.58
3739435	FLOODLT ASSEM-HP S-22000-27500	1995	1991	0.1721	\$511.76	\$88.12	\$423.64
3739435	FLOODLT ASSEM-HP S-22000-27500	1997	1992	0.2086	\$527.04	\$109.99	\$417.05
3739435	FLOODLT ASSEM-HP S-22000-27500	2001	1994	0.4192	\$530.21	\$222.31	\$307.90
3739435	FLOODLT ASSEM-HP S-22000-27500	2001	1996	0.3375	\$460.27	\$155.38	\$304.89
3739440	FLOODLT ASSEM-HP S-50000	1980	1962	0.7749	\$528.58	\$409.64	\$118.94
3739440	FLOODLT ASSEM-HP S-50000	1982	1976	0.2901	\$341.31	\$99.04	\$242.27
3739440	FLOODLT ASSEM-HP S-50000	1982	1979	0.1401	\$341.31	\$47.85	\$293.46
3739440	FLOODLT ASSEM-HP S-50000	1983	1982	0.0433	\$341.31	\$14.81	\$326.50
3739440	FLOODLT ASSEM-HP S-50000	1985	1970	0.6756	\$661.74	\$447.13	\$214.61
3739440	FLOODLT ASSEM-HP S-50000	1986	1963	0.9991	\$320.65	\$320.39	\$0.26
3739440	FLOODLT ASSEM-HP S-50000	1986	1970	0.7191	\$655.57	\$471.48	\$184.09
3739440	FLOODLT ASSEM-HP S-50000	1990	1979	0.4881	\$316.10	\$154.32	\$161.78
3739440	FLOODLT ASSEM-HP S-50000	1991	1979	0.5316	\$321.16	\$170.76	\$150.40
3739440	FLOODLT ASSEM-HP S-50000	1992	1991	0.0433	\$334.06	\$14.49	\$319.57
3739440	FLOODLT ASSEM-HP S-50000	1993	1985	0.3478	\$94.79	\$32.97	\$61.82
3739440	FLOODLT ASSEM-HP S-50000	1995	1984	0.4766	\$429.88	\$204.92	\$224.96
3739440	FLOODLT ASSEM-HP S-50000	1995	1985	0.4331	\$410.51	\$177.83	\$232.68
3739440	FLOODLT ASSEM-HP S-50000	1997	1986	0.4696	\$412.21	\$193.61	\$218.60
3739440	FLOODLT ASSEM-HP S-50000	2002	1987	0.8051	\$402.82	\$324.31	\$78.51
3739440	FLOODLT ASSEM-HP S-50000	2002	1988	0.7616	\$436.02	\$332.07	\$103.95
3739440	FLOODLT ASSEM-HP S-50000	2002	1989	0.7181	\$442.21	\$317.55	\$124.66
					\$436,857.97	\$375,082.59	\$61,775.38

- (a) Internal 7 Digit PUC under FERC account 373
- (b) Literal accompanying 7 Digit PUC
- (c) Per Company Asset Management System
- (d) Per Company Asset Management System
- (e) Page 24 for applicable Year of Addition through Year of Retirement
- (f) Per Company Asset Management System
- (g) Column (e) x Column (f)
- (h) Column (f) - Column (g)

**Massachusetts Electric Company
Town of Swampscott
Annual Depreciation Rates for Streetlight Plant - 1963 - 2003**

<u>Rate Control</u>	<u>FERC</u>	<u>Year</u>	<u>Depreciation Rate</u>	<u>Year of Addition</u>	<u>Reserve Ratio</u>
(a)	(b)	(c)	(d)	(e)	(f)
537363	373	1963	4.000%	1963	1.8953
537364	373	1964	4.000%	1964	1.8553
537365	373	1965	4.000%	1965	1.8153
537366	373	1966	4.000%	1966	1.7753
537367	373	1967	4.000%	1967	1.7353
537368	373	1968	4.000%	1968	1.6953
537369	373	1969	4.000%	1969	1.6553
537370	373	1970	4.000%	1970	1.6153
537371	373	1971	4.000%	1971	1.5753
537372	373	1972	4.000%	1972	1.5353
537373	373	1973	4.000%	1973	1.4953
537374	373	1974	4.000%	1974	1.4553
537375	373	1975	5.000%	1975	1.4103
537376	373	1976	5.000%	1976	1.3603
537377	373	1977	5.000%	1977	1.3103
537378	373	1978	5.000%	1978	1.2603
537379	373	1979	5.000%	1979	1.2103
537380	373	1980	5.000%	1980	1.1603
537381	373	1981	4.350%	1981	1.1135
537382	373	1982	4.350%	1982	1.0700
537383	373	1983	4.350%	1983	1.0265
537384	373	1984	4.350%	1984	0.9830
537385	373	1985	4.350%	1985	0.9395
537386	373	1986	4.350%	1986	0.8960
537387	373	1987	4.350%	1987	0.8525
537388	373	1988	4.350%	1988	0.8090
537389	373	1989	4.350%	1989	0.7655
537390	373	1990	4.350%	1990	0.7220
537391	373	1991	4.350%	1991	0.6785
537392	373	1992	4.350%	1992	0.6350
537393	373	1993	4.350%	1993	0.5915
537394	373	1994	4.350%	1994	0.5480
537395	373	1995	4.000%	1995	0.5063
537396	373	1996	4.000%	1996	0.4663
537397	373	1997	4.000%	1997	0.4263
537398	373	1998	7.440%	1998	0.3691
537399	373	1999	8.130%	1999	0.2912
537300	373	2000	8.130%	2000	0.2099
537301	373	2001	8.130%	2001	0.1286
537302	373	2002	8.130%	2002	0.0474

- (a) Internal control number
(b) FERC plant account for street light investment
(c) Internal control for year of addition
(d) Annual depreciation rate in effect for the applicable year of addition
(e) Year of Addition of investment into FERC account 373
(f) Represents accumulated depreciation from year of addition through January 31, 2003
In year of addition, ½ year of depreciation is reflected in accordance with accounting practice
Example of accumulation of depreciation for 1993 additions:
Column (f) for 1993 = 50% of Column (d) for 1993, plus
Sum of Column (d) for 1994 through 2002

Massachusetts Electric Company
Docket No. D.T.E. 03-98
Responses to First Set of Department Information Requests

Information Request DTE 1-2

Request:

Refer to the MECO Answer at 14, ¶ 40. Provide evidence in regards to the statement that the Company is “working to ascertain the level” of new streetlights installed in “new developments on private streets that have not been accepted” by Franklin or Swampscott. Include with this response an explanation of any methods the Company and/or Towns have suggested or are considering, and any work papers and calculations regarding this issue. Also, include any correspondence between the Company and the Towns in regards to this issue.

Response:

The following response pertains to Franklin only as our field records indicate that no new developments requiring streetlights have been installed in Swampscott since 1997.

In order to ascertain the level of activity representing street lighting installations on private streets not yet accepted by the municipality, Mass. Electric first needed to compile a list of streets in Franklin that potentially fit this criterion. To assist in this effort as well as to update any previous street lists that were being maintained by the Company, a letter was sent to Franklin on September 22, 2003, requesting an updated list of new developments by street and dates of acceptance of such streets. This letter is provided as Attachment 1 to this response. Since the town has yet to respond to the Company’s request, the following analysis relies upon available Company resources and information.

Working with its Business Services representatives, the Company compiled a final list (“Final List”) of one hundred and thirty-six (136) streets that required additional investigation in order to determine the status of the developments located on and the town’s acceptance of such streets. The Final List and the results of the Company’s audit are provided as Attachment 2 to this response. The Company developed the Final List by culling from the initial list of streets any streets with a known status of “Accepted,” based upon the street’s existence and records pertaining to the streetlights located on such street maintained in the Company’s streetlight billing system as part of an active account. The following table summarizes the analysis for these accepted streets. A more detailed summary by street name is provided as Attachment 3 to this response.

Massachusetts Electric Company
Docket No. D.T.E. 03-98
Responses to First Set of Department Information Requests

Information Request DTE 1-2 (continued)

Summary of Street Analysis for Streets Being Billed in Franklin

Billing Party	Rate Code	Ownership	Road Status	Light Tally
Franklin	S-20	MECo	Accepted	1,605
	S-4	MECo	Accepted	6
	S-3 Option B	Town	Accepted	7
	S-3 Option A	MECo Luminaires, Poles, and Wire/Town Bases and Conduit	Accepted	1
Franklin DPW	S-4	MECo	Accepted	11
	S-1	MECo	Accepted	1
Franklin Police	S-1	MECo	Accepted	1
Franklin Schools	S-4	MECo	Accepted	5
Private	S-4	MECo	Accepted	200
	S-1	MECo	Accepted	7
			Undetermined	10
	S-3 Option B	Customer	Undetermined	12
	S-3 Option A	MECo Luminaires, Poles, and Wire/Town Bases and Conduit	Unaccepted	3
Grand Total				1,869

The Company investigated the streets on the Final List by performing field location visits, reviewing any supporting project folder information, reviewing the Company's streetlight billing system, and reviewing any available correspondence with the town or developers. The following table illustrates the findings from the Company's investigation of the streets on the Final List.

Summary of Street Analysis for Streets In Franklin

Street Category	Action(s) Needed	Customer Type(s)	Service Type(s)	Light Tally	Street Tally
Being Billed Properly	No Action Needed	Residential Development	Streetlight Rate Service	21	7
Billing Corrected	No Action Needed	Residential Development	Streetlight Rate Service	15	1
Could Not Locate/Find Street	Communication with Town	To be Determined	To be Determined	To be Determined	12
Metered	No Action Needed	Condominium Complex	Metered Service		32
		Public Housing			
		Residential Development			
		Commercial Complex			
Needs Follow-up	Follow-up with Developer/Town to Initiate Billing. Turn-Off (Red Cap) if Developer or Town Decline Responsibility	Residential Development	Streetlight Rate Service	32	21
	Currently being billed to private customer, need to determine final street and billing status.	Residential Development	Rate: S-3 Option A; Ownership: MECo Luminaires, Poles, and Wire/Town Bases and Conduit Rate S-1; Ownership: MECo Rate S-3 Option B; Ownership: Customer	25	11
Streets without Street Lights	No Action Needed				52
Grand Total				93	136

Massachusetts Electric Company
Docket No. D.T.E. 03-98
Responses to First Set of Department Information Requests

Information Request DTE 1-2 (continued)

The analysis revealed that thirty-two (32) streets representing an estimated fifty-seven (57) streetlights need additional investigation and twelve (12) streets that could not be found or located during the field investigation require assistance from Franklin in order to resolve. The remaining ninety-two (92) streets were resolved.

Prepared by or under the supervision of: Alex J. Mango

MASSACHUSETTS ELECTRIC COMPANY
Docket No. D.T.E. 03-98
Responses to the Department's First Set of Information Requests

**Attachment 1
to DTE 1-2**

Massachusetts Electric Company
Docket DTE 03-98
Attachment 1 to DTE 1-2
Page 1 of 1

September 22, 2003

Mr. Ross Altobelli
Franklin Planning Dept.
Franklin Town Hall
Franklin, Ma. 02038

Dear Ross

Thanks so much for your efforts in identifying the dates of approvals for the underground subdivisions located in Franklin. Per our previous conversation, Mass. Electric is actively assisting the Town in their endeavor to purchase our streetlights. In order to acquire the information required, we are requesting the Town's assistance on the following:

- The dates of approval by the town of all underground subdivisions in the town.
- The roadways that are part of these developments.

Thanks again for your help on this matter. If you have any further questions please contact me at (508)482-1203.

Sincerely yours

June Wooding

MASSACHUSETTS ELECTRIC COMPANY
Docket No. D.T.E. 03-98
Responses to the Department's First Set of Information Requests

**Attachment 2
to DTE 1-2**

Detail Listing of Street Analysis for Streets In Franklin

Street Name	Name of Development	Street Category	Action Needed	Customer Type	Service Type	Energized Status	Light Tally	Street Tally
ADDISON AVE	Harmony Farms	Needs Follow-up	Follow-up with Developer/Town to Initiate Billing. Turn-Off (Red Cap) if Developer or Town Decline Responsibility	Residential Development	Streetlight Rate Service	Energized	1	1
ALEX CIR	Harmony Farms	Needs Follow-up	Follow-up with Developer/Town to Initiate Billing. Turn-Off (Red Cap) if Developer or Town Decline Responsibility	Residential Development	Streetlight Rate Service	Energized	1	1
ANNA RD	Valentina Village	Needs Follow-up	Follow-up with Developer/Town to Initiate Billing. Turn-Off (Red Cap) if Developer or Town Decline Responsibility	Residential Development	Streetlight Rate Service	Energized	1	1
APPLETON COMMON	Forgehill	Metered	No Action Needed	Condominium Complex	Metered Service	Energized		1
APPLEWOOD LN	Chestnut Ridge	Metered	No Action Needed	Condominium Complex	Metered Service	Energized		1
ASPEN WAY	Chestnut Ridge	Metered	No Action Needed	Condominium Complex	Metered Service	Energized		1
AUBURN	Timberline	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
AUTUMN	Summer Heights	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
BANCROFT COMMON	Forgehill	Metered	No Action Needed	Condominium Complex	Metered Service	Energized		1
BARON RD	Cobblestone Woods	Being Billed Property	No Action Needed	Residential Development	Streetlight Rate Service	Energized	2	1
BAYBERRY COMMON	Spruce Pond Village	Metered	No Action Needed	Condominium Complex	Metered Service	Energized		1
BEACON	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
BECKY LN	Not Known	Could Not Locate/Find Street	Communication with Town	Not Known	Not Known	Not Known	Not Known	1
BEECHWOOD LN	Chestnut Ridge	Metered	No Action Needed	Condominium Complex	Metered Service	Energized		1
BENJAMINS LANDING LN	Benjamins Landing	Metered	No Action Needed	Condominium Complex	Metered Service	Energized		1
BERKSHIRE	Tanglewood	Needs Follow-up	Follow-up with Developer/Town to Initiate Billing. Turn-Off (Red Cap) if Developer or Town Decline Responsibility	Residential Development	Streetlight Rate Service	Energized	1	1
BIRCH TREE CIR	Chestnut Ridge	Metered	No Action Needed	Condominium Complex	Metered Service	Energized		1
BOURBON ST	Apleview	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
BRINDLES WAY	private driveway	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
BULLUKIAN DR	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
BURNING TREE	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
BUTTERCUP	Not Known	Could Not Locate/Find Street	Communication with Town	Not Known	Not Known	Not Known	Not Known	1
BYRONIS WAY	Joanne Estates	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
CANTER LN	Dover Farms	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
CENTRAL PARK TERR	Not Known	Metered	No Action Needed	Public Housing	Metered Service	Energized		1
CHILMARK	Willow Run	Being Billed Property	No Action Needed	Residential Development	Streetlight Rate Service	Energized	2	1
CIDER MILL RD	Fox Run	Needs Follow-up	Follow-up with Developer/Town to Initiate Billing. Turn-Off (Red Cap) if Developer or Town Decline Responsibility	Residential Development	Streetlight Rate Service	Energized	1	1
CLARENDON COMMON	Forgehill	Metered	No Action Needed	Residential Development	Metered Service	Energized		1
CLOVER LEAF LN	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
COBBLESTONE DR	Cobblestone Woods	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
COHASSET	FRANKLIN CHASE LTD	Needs Follow-up	Currently being billed to private customer, need	Residential Development	Rate S-1; Ownership: MCo	Energized	1	1
COUNTRY CLUB	Not Known	Being Billed Property	No Action Needed	Residential Development	Streetlight Rate Service	Energized	4	1
COURTLAND DR	Fairmont Estates	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
COREY	FRANKLIN OAKS	Needs Follow-up	Currently being billed to private customer, need	Residential Development	Rate S-3 Option B; Ownership: Customer	Energized	1	1
CRABAPPLE LN	Chestnut Ridge	Metered	No Action Needed	Condominium Complex	Metered Service	Energized		1
CURTIS LN	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
CYPRESS LN	Timberline	Needs Follow-up	Follow-up with Developer/Town to Initiate Billing. Turn-Off (Red Cap) if Developer or Town Decline Responsibility	Residential Development	Streetlight Rate Service	Energized	2	1
DANFORTH WAY	Forgehill	Metered	No Action Needed	Condominium Complex	Metered Service	Energized		1
DEER VIEW WAY	Highland Estates Ph 5	Being Billed Property	No Action Needed	Residential Development	Streetlight Rate Service	Energized	2	1
DEPOTO DR	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
DERANTI DR	Not Known	Could Not Locate/Find Street	Communication with Town	Not Known	Not Known	Not Known	Not Known	1
DERBY LN	Dover Farms	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
DICK ARMSTRONG COURT	Not Known	Could Not Locate/Find Street	Communication with Town	Not Known	Not Known	Not Known	Not Known	1
DOE	BUCKHILL LIMITED	Needs Follow-up	Currently being billed to private customer, need	Residential Development	Rate S-3 Option B; Ownership: Customer	Energized	1	1
DOGWOOD CIR	Chestnut Ridge	Metered	No Action Needed	Condominium Complex	Metered Service	Energized		1
DOMENICA WAY	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
DORENS WAY	Not Known	Could Not Locate/Find Street	Communication with Town	Not Known	Not Known	Not Known	Not Known	1
DOVER	FRANKLIN CHASE LTD	Needs Follow-up	Currently being billed to private customer, need	Residential Development	Rate S-1; Ownership: MCo	Energized	4	1
EARLS WAY	Not Known	Needs Follow-up	Follow-up with Developer/Town to Initiate Billing. Turn-Off (Red Cap) if Developer or Town Decline Responsibility	Residential Development	Streetlight Rate Service	Energized	1	1
EISENHOWER DR	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
EMERSON WAY	Forgehill	Metered	No Action Needed	Condominium Complex	Metered Service	Energized		1
EMPIRE DR	Fairmont Estates	Needs Follow-up	Follow-up with Developer/Town to Initiate Billing. Turn-Off (Red Cap) if Developer or Town Decline Responsibility	Residential Development	Streetlight Rate Service	Energized	1	1
ERNA LN	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
FALL LN	Summer Heights	Needs Follow-up	Follow-up with Developer/Town to Initiate Billing. Turn-Off (Red Cap) if Developer or Town Decline Responsibility	Residential Development	Streetlight Rate Service	Not Energized		1
FELIX DR	Not Known	Could Not Locate/Find Street	Communication with Town	Not Known	Not Known	Not Known	Not Known	1
FINANCIAL WAY	Not Known	Metered	No Action Needed	Commercial Complex	Metered Service	Energized		1
FRANKLIN CROSSING RD	Not Known	Metered	No Action Needed	Condominium Complex	Metered Service	Energized		1
GLEN MEADOW RD	Not Known	Metered	No Action Needed	Public Housing	Metered Service	Energized		1
GREAT POND RD	Uncas Village	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
HANCOCK	FRANKLIN OAKS	Needs Follow-up	Currently being billed to private customer, need	Residential Development	Rate S-3 Option B; Ownership: Customer	Energized	7	1
HEATHER LN	Saddlebrook	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
HELEN CIR	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
HENNESEY	Not Known	Metered	No Action Needed	Condominium Complex	Metered Service	Energized		1
HENRY LN	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
HIGHBANK RD	Spruce Pond Village	Metered	No Action Needed	Condominium Complex	Metered Service	Energized		1
HIGHWOOD DR	Highwood Conds	Metered	No Action Needed	Condominium Complex	Metered Service	Energized		1
HORACE MANN CIR	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
HUCKLEBERRY	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
HUNTERS RUN	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
IRON GATE DR	private driveway	Metered	No Action Needed	Private Driveway	Metered Service	Energized		1
IVY LN	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
JARRET WAY	Not Known	Could Not Locate/Find Street	Communication with Town	Not Known	Not Known	Not Known	Not Known	1
JILLIAN WAY	Not Known	Could Not Locate/Find Street	Communication with Town	Not Known	Not Known	Not Known	Not Known	1
JOHN EDWARD CIR	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
JOSEPH CIR	Not Known	Being Billed Property	No Action Needed	Residential Development	Streetlight Rate Service	Energized	2	1
JOSEPHINE ST	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
KOSHYVAS DR	Fairmont Estates	Needs Follow-up	Follow-up with Developer/Town to Initiate Billing. Turn-Off (Red Cap) if Developer or Town Decline Responsibility	Residential Development	Streetlight Rate Service	Energized	1	1
LANTERN RD	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
LENOX DR	Tanglewood	Needs Follow-up	Follow-up with Developer/Town to Initiate Billing. Turn-Off (Red Cap) if Developer or Town Decline Responsibility	Residential Development	Streetlight Rate Service	Energized	2	1
LILY WAY	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
LONGWALK RD	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
LOUISE DR	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
LORRAINE METC	BUCKHILL LIMITED	Needs Follow-up	Currently being billed to private customer, need	Residential Development	Rate S-3 Option B; Ownership: Customer	Energized	1	1
MAGNOLIA DR	Chestnut Ridge	Metered	No Action Needed	Condominium Complex	Metered Service	Energized		1
MARY JANE RD	Valentina Village	Needs Follow-up	Follow-up with Developer/Town to Initiate Billing. Turn-Off (Red Cap) if Developer or Town Decline Responsibility	Residential Development	Streetlight Rate Service	Energized	1	1
MCKINLEY RD	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
MCSTAYS WAY	Not Known	Could Not Locate/Find Street	Communication with Town	Not Known	Not Known	Not Known	Not Known	1
MIMIS WAY	Not Known	Could Not Locate/Find Street	Communication with Town	Not Known	Not Known	Not Known	Not Known	1
MINEBROOK	MINEBROOK	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
MCKINSBIRD DR	Partridge Run	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
MOLLY LN	Mollybrook	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
MOUNTAIN ASH LN	Chestnut Ridge	Metered	No Action Needed	Residential Development	Metered Service	Energized		1
NAULT LN	Not Known	Could Not Locate/Find Street	Communication with Town	Not Known	Not Known	Not Known	Not Known	1
NEWELL	FRANKLIN CHASE LTD	Needs Follow-up	Currently being billed to private customer, need	Residential Development	Rate S-1; Ownership: MCo	Energized	3	1
NORMANS WAY	Padden Estates	Needs Follow-up	Follow-up with Developer/Town to Initiate Billing. Turn-Off (Red Cap) if Developer or Town Decline Responsibility	Residential Development	Streetlight Rate Service	Energized	5	1
OAK VIEW TERR	Chestnut Ridge	Metered	No Action Needed	Condominium Complex	Metered Service	Energized		1
OLD BLACK RD	Not Known	Could Not Locate/Find Street	Communication with Town	Not Known	Not Known	Not Known	Not Known	1
OLD W C ST ACCESS RD	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
OVERLOOK	Not Known	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
PADDOCK LN	Dover Farms	Street without Street Lights	No Action Needed	Residential Development	No Streetlights			1
PADULA DR	private driveway	Street without Street Lights	No Action Needed	Private Driveway	No Streetlights			1

Detail Listing of Street Analysis for Streets In Franklin

[illegible]

MASSACHUSETTS ELECTRIC COMPANY
Docket No. D.T.E. 03-98
Responses to the Department's First Set of Information Requests

**Attachment 3
to DTE 1-2**

Detail of Street Analysis for Streets Being Billed in Franklin

Street Name	Billing Party	Rate Code	Ownership	Road Status	Light Tally
A	Franklin	S-20	MECo	Accepted	1
	Private	S-4	MECo	Accepted	1
ABBEY	Franklin	S-20	MECo	Accepted	1
ACORN	Franklin	S-20	MECo	Accepted	2
	Private	S-4	MECo	Accepted	1
ADAMS	Franklin	S-20	MECo	Accepted	1
AINSLEY	Franklin	S-20	MECo	Accepted	2
ALEXANDRA	Franklin	S-20	MECo	Accepted	1
ALPINE	Franklin	S-20	MECo	Accepted	7
	Private	S-4	MECo	Accepted	1
AMY'S	Franklin	S-20	MECo	Accepted	5
ANCHORAGE	Franklin	S-20	MECo	Accepted	6
ANGELO	Franklin	S-20	MECo	Accepted	1
ANNABEL	Franklin	S-20	MECo	Accepted	2
ANTHONY	Franklin	S-20	MECo	Accepted	5
ARLINGTON	Franklin	S-20	MECo	Accepted	5
ARROWHEAD	Franklin	S-20	MECo	Accepted	2
ASHBURY	Franklin	S-20	MECo	Accepted	1
ASHLEY	Franklin	S-20	MECo	Accepted	1
BALD HILL	Franklin	S-20	MECo	Accepted	4
BARBARA	Franklin	S-20	MECo	Accepted	1
BARON	Franklin	S-20	MECo	Accepted	2
BEATRICE	Private	S-4	MECo	Accepted	2
BEAVER	Franklin	S-20	MECo	Accepted	12
	Private	S-4	MECo	Accepted	4
BEDFORD	Franklin	S-20	MECo	Accepted	1
BEECH	Franklin	S-20	MECo	Accepted	12
BELL	Franklin	S-20	MECo	Accepted	1
BEN'S	Franklin	S-20	MECo	Accepted	2
BENT	Franklin	S-20	MECo	Accepted	8
BERKELEY	Franklin	S-20	MECo	Accepted	4
BESSO	Franklin	S-20	MECo	Accepted	4
BETH	Franklin	S-20	MECo	Accepted	1
BETTEN	Franklin	S-20	MECo	Accepted	3
BEVERLY	Franklin	S-20	MECo	Accepted	2
BIRCH	Franklin	S-20	MECo	Accepted	2
BLUE JAY	Franklin	S-3 Option B	Town	Accepted	2
BOGASTOW	Franklin	S-20	MECo	Accepted	1
BRIAN	Franklin	S-20	MECo	Accepted	1
BRIARWOOD	Franklin	S-20	MECo	Accepted	2
BRIDLE	Franklin	S-20	MECo	Accepted	3
BROOK	Franklin	S-20	MECo	Accepted	9
BROOKFIELD	Franklin	S-20	MECo	Accepted	2
BRUSHWOOD	Franklin	S-20	MECo	Accepted	2
BUBBLING BRK.	Franklin	S-20	MECo	Accepted	4
BUENA VISTA	Franklin	S-20	MECo	Accepted	1
BUNNY	Franklin	S-20	MECo	Accepted	1
CALISTOGA	Franklin	S-20	MECo	Accepted	1
CARDINAL	Franklin	S-20	MECo	Accepted	2
CAROL	Franklin	S-20	MECo	Accepted	2
CARPENTER	Franklin	S-20	MECo	Accepted	2
CATHERINE	Franklin	S-20	MECo	Accepted	1
CELINDA	Franklin	S-20	MECo	Accepted	1
CHARLES	Franklin	S-20	MECo	Accepted	4
CHARLES RIVER	Franklin	S-20	MECo	Accepted	13
CHARLOTT	Franklin	S-20	MECo	Accepted	1
CHERIE	Franklin	S-20	MECo	Accepted	2
CHESTNUT	Franklin	S-20	MECo	Accepted	29
	Private	S-4	MECo	Accepted	17
CHILMARK	Franklin	S-20	MECo	Accepted	2
CHRIS	Franklin	S-20	MECo	Accepted	1
CHURCH	Franklin	S-20	MECo	Accepted	5
CHURCHILL	Franklin	S-20	MECo	Accepted	1
CLARA LOUISE	Franklin	S-20	MECo	Accepted	1
CLVLND-UNION	Franklin	S-20	MECo	Accepted	1
CLVLND-WSHGTN	Franklin	S-20	MECo	Accepted	2
CNTRY CLB UD	Franklin	S-20	MECo	Accepted	4

Detail of Street Analysis for Streets Being Billed in Franklin

Street Name	Billing Party	Rate Code	Ownership	Road Status	Light Tally
COHASSET	Private	S-1	MECo	Undetermined	1
COLT	Franklin	S-20	MECo	Accepted	1
CONCETTA	Private	S-4	MECo	Accepted	1
CONCORD	Franklin	S-20	MECo	Accepted	1
CONLYN	Franklin	S-20	MECo	Accepted	7
CONSTITUTION	Franklin	S-20	MECo	Accepted	22
COOK	Franklin	S-20	MECo	Accepted	1
COOPER	Franklin	S-20	MECo	Accepted	1
COPPERFIELD	Franklin	S-20	MECo	Accepted	2
CORBIN	Franklin	S-20	MECo	Accepted	1
COREY	Private	S-3 Option B	Customer	Undetermined	1
CORONATION	Franklin	S-20	MECo	Accepted	8
CORRINE	Franklin	S-20	MECo	Accepted	1
COTTAGE	Franklin	S-20	MECo	Accepted	14
	Private	S-4	MECo	Accepted	7
COUNTRY	Franklin	S-20	MECo	Accepted	1
COUTU	Franklin	S-20	MECo	Accepted	1
CRANBERRY	Franklin	S-20	MECo	Accepted	1
CRESCENT	Franklin	S-20	MECo	Accepted	5
	Private	S-4	MECo	Accepted	1
CROCKER	Franklin	S-20	MECo	Accepted	3
CROSS	Franklin	S-20	MECo	Accepted	3
CROSSFIELD	Franklin	S-20	MECo	Accepted	1
CRYSTAL	Franklin	S-20	MECo	Accepted	2
CRYSTAL POND	Franklin	S-20	MECo	Accepted	2
DAILEY	Franklin	S-20	MECo	Accepted	6
DALE	Franklin	S-20	MECo	Accepted	2
D'AMICO	Franklin	S-20	MECo	Accepted	2
DANIELS	Franklin	S-20	MECo	Accepted	17
	Private	S-4	MECo	Accepted	1
DARTMOUTH	Franklin	S-20	MECo	Accepted	2
DAVID	Franklin	S-20	MECo	Accepted	1
DEAN	Franklin	S-20	MECo	Accepted	14
		S-4	MECo	Accepted	1
	Private	S-4	MECo	Accepted	4
DEER VIEW	Franklin	S-20	MECo	Accepted	1
	Private	S-4	MECo	Accepted	1
DELTA	Franklin	S-20	MECo	Accepted	2
DENA	Franklin	S-20	MECo	Accepted	1
DEPOT	Franklin	S-20	MECo	Accepted	1
		S-4	MECo	Accepted	2
	Private	S-4	MECo	Accepted	1
DIANNE	Franklin	S-20	MECo	Accepted	1
DISCOVERY	Franklin	S-20	MECo	Accepted	3
DIX	Franklin	S-20	MECo	Accepted	1
DOE	Private	S-3 Option B	Customer	Undetermined	1
DOM LEA	Franklin	S-20	MECo	Accepted	2
DONNY	Franklin	S-20	MECo	Accepted	2
DOVER	Franklin	S-20	MECo	Accepted	2
	Private	S-1	MECo	Undetermined	4
DOWNINGWOOD	Franklin	S-20	MECo	Accepted	2
DWIGHT	Franklin	S-20	MECo	Accepted	1
EAGLE	Franklin	S-20	MECo	Accepted	1
EAST	Franklin	S-20	MECo	Accepted	8
EAST CENTRAL	Franklin	S-20	MECo	Accepted	1
EAST CENTRAL	Franklin	S-20	MECo	Accepted	34
	Private	S-4	MECo	Accepted	34
EAST PARK	Franklin	S-20	MECo	Accepted	2
ECHO BRIDGE	Franklin	S-20	MECo	Accepted	3
EDMUNDS	Franklin	S-20	MECo	Accepted	1
EDWARD	Franklin	S-20	MECo	Accepted	1
ELDON	Franklin	S-20	MECo	Accepted	2
ELEANOR	Franklin	S-20	MECo	Accepted	1
ELM	Franklin	S-20	MECo	Accepted	9
ELWOOD	Franklin	S-20	MECo	Accepted	1
EMILIO	Franklin	S-20	MECo	Accepted	3
EMILY	Franklin	S-20	MECo	Accepted	2

Detail of Street Analysis for Streets Being Billed in Franklin

Street Name	Billing Party	Rate Code	Ownership	Road Status	Light Tally
EMMONS	Franklin	S-20	MECo	Accepted	10
	Private	S-4	MECo	Accepted	3
ERIC	Franklin	S-3 Option B	Town	Accepted	3
ESSEX	Franklin	S-20	MECo	Accepted	3
EVAN	Franklin	S-20	MECo	Accepted	1
EVERETT	Franklin	S-20	MECo	Accepted	2
EVERGREEN	Franklin	S-20	MECo	Accepted	2
FALES	Franklin	S-20	MECo	Accepted	3
FANNIE	Franklin	S-20	MECo	Accepted	1
FARM POND	Franklin	S-20	MECo	Accepted	1
FARRINGTON	Franklin	S-20	MECo	Accepted	2
FAWN	Franklin	S-20	MECo	Accepted	1
FISHER	Franklin	S-20	MECo	Accepted	8
		S-4	MECo	Accepted	1
FLINT LOCK	Franklin	S-20	MECo	Accepted	1
FLORENCE	Franklin	S-20	MECo	Accepted	4
	Private	S-4	MECo	Accepted	1
FLYNN	Franklin	S-20	MECo	Accepted	1
FOREST	Franklin	S-20	MECo	Accepted	19
	Private	S-4	MECo	Accepted	1
FORGE	Franklin	S-20	MECo	Accepted	39
	Private	S-4	MECo	Accepted	1
FORGE HILL	Private	S-4	MECo	Accepted	2
FORGEHILL	Franklin	S-20	MECo	Accepted	5
FORT APACHE	Franklin	S-20	MECo	Accepted	2
FRANK WREN	Franklin	S-20	MECo	Accepted	1
FRANKLIN SPRI	Franklin	S-20	MECo	Accepted	1
FRANKLIN VILL	Private	S-4	MECo	Accepted	3
FREEDOM	Franklin	S-20	MECo	Accepted	3
FULLER	Franklin	S-20	MECo	Accepted	3
GALLISON	Franklin	S-20	MECo	Accepted	2
GARDEN	Franklin	S-20	MECo	Accepted	1
GARFIELD	Franklin	S-20	MECo	Accepted	2
GEB	Franklin	S-20	MECo	Accepted	1
GENERAL WINGL	Private	S-4	MECo	Accepted	2
GEORGE	Franklin	S-20	MECo	Accepted	1
GEORGIA	Franklin	S-20	MECo	Accepted	2
GERAD	Franklin	S-20	MECo	Accepted	1
GLENWOOD	Franklin	S-20	MECo	Accepted	1
GLOUCESTER	Franklin	S-20	MECo	Accepted	1
GRANDVIEW	Franklin	S-20	MECo	Accepted	1
	Private	S-1	MECo	Accepted	1
GRANT	Franklin	S-20	MECo	Accepted	1
GREEN	Franklin	S-20	MECo	Accepted	5
GREENSFIELD	Franklin	S-20	MECo	Accepted	2
GREYSTONE	Franklin	S-20	MECo	Accepted	2
GRIFFIN	Franklin	S-20	MECo	Accepted	2
GRISSON	Franklin	S-20	MECo	Accepted	1
GROVE	Franklin	S-20	MECo	Accepted	14
	Franklin DPW	S-4	MECo	Accepted	2
	Private	S-4	MECo	Accepted	5
GROVE-W CNTRL	Private	S-4	MECo	Accepted	2
GWYNNE	Franklin	S-20	MECo	Accepted	1
HAMEL	Private	S-4	MECo	Accepted	1
HANCOCK	Private	S-3 Option B	Customer	Undetermined	7
HARBORWOOD	Franklin	S-20	MECo	Accepted	2
HARLOW POND	Franklin	S-20	MECo	Accepted	1
HARMON	Franklin	S-20	MECo	Accepted	1
HARRISON	Franklin	S-20	MECo	Accepted	1
HAVERSTOCK	Franklin	S-20	MECo	Accepted	2
HAWTHORN	Franklin	S-20	MECo	Accepted	2
HAYWARD	Franklin	S-20	MECo	Accepted	4
HEATON	Franklin	S-20	MECo	Accepted	1
HIGH RIDGE	Franklin	S-20	MECo	Accepted	4
HIGHLAND	Franklin	S-20	MECo	Accepted	4
HILL	Franklin	S-20	MECo	Accepted	3
HILLSIDE	Franklin	S-20	MECo	Accepted	6

Detail of Street Analysis for Streets Being Billed in Franklin

Street Name	Billing Party	Rate Code	Ownership	Road Status	Light Tally
	Franklin DPW	S-4	MECo	Accepted	1
	Private	S-4	MECo	Accepted	1
HILLTOP	Franklin	S-20	MECo	Accepted	1
HOWARD	Franklin	S-20	MECo	Accepted	2
HUTCHINSON	Franklin	S-20	MECo	Accepted	4
	Private	S-4	MECo	Accepted	1
INDIAN	Franklin	S-20	MECo	Accepted	3
INDIAN BROOK	Franklin	S-20	MECo	Accepted	1
INNKEEPER	Franklin	S-3 Option A	MECo Luminaires, Poles, and Wire/Town Bases and Conduit	Accepted	1
IRONDEQUOIT	Franklin	S-20	MECo	Accepted	2
ISLAND	Franklin	S-20	MECo	Accepted	1
JACK'S	Franklin	S-20	MECo	Accepted	2
JACKSON	Franklin	S-20	MECo	Accepted	7
JAMES	Franklin	S-20	MECo	Accepted	2
JANIE	Franklin	S-20	MECo	Accepted	1
JEFFERSON	Franklin	S-20	MECo	Accepted	20
JEFFERY	Franklin	S-20	MECo	Accepted	1
JIMMY	Franklin	S-20	MECo	Accepted	1
JORDAN	Franklin	S-20	MECo	Accepted	11
JOVAL	Franklin	S-20	MECo	Accepted	2
JOY	Franklin	S-20	MECo	Accepted	1
JR'S	Franklin	S-20	MECo	Accepted	1
JUDY	Franklin	S-20	MECo	Accepted	3
JULIA	Franklin	S-20	MECo	Accepted	3
JULIE DAWN	Franklin	S-20	MECo	Accepted	2
JUNA	Franklin	S-20	MECo	Accepted	1
JUNIPER	Franklin	S-20	MECo	Accepted	6
KARA LYNN	Franklin	S-20	MECo	Accepted	3
KATHLEEN	Franklin	S-20	MECo	Accepted	1
KAYLA	Franklin	S-20	MECo	Accepted	2
KENWOOD	Franklin	S-20	MECo	Accepted	2
	Private	S-4	MECo	Accepted	6
KERRIE	Franklin	S-20	MECo	Accepted	1
KIMBERLEE	Private	S-4	MECo	Accepted	2
KING	Franklin	S-20	MECo	Accepted	31
	Private	S-4	MECo	Accepted	3
KING PHILLIP	Franklin	S-20	MECo	Accepted	1
KINGSWOOD	Franklin	S-20	MECo	Accepted	2
LADY SLIPPER	Private	S-4	MECo	Accepted	2
LASDEN BROTHE	Franklin	S-20	MECo	Accepted	2
LAUREL	Franklin	S-20	MECo	Accepted	1
LAWRENCE	Franklin	S-20	MECo	Accepted	2
LEDGE	Franklin	S-20	MECo	Accepted	1
LEE	Franklin	S-20	MECo	Accepted	1
LENA	Private	S-4	MECo	Accepted	1
LEWIS	Franklin	S-20	MECo	Accepted	4
LEXINGTON	Franklin	S-20	MECo	Accepted	1
LIBERTY UG	Franklin	S-20	MECo	Accepted	2
LINBROOK	Franklin	S-20	MECo	Accepted	1
LINCOLN	Franklin	S-20	MECo	Accepted	40
	Private	S-4	MECo	Accepted	5
LINCOLNWOOD	Franklin	S-20	MECo	Accepted	1
LINDA	Franklin	S-20	MECo	Accepted	1
LISA	Franklin	S-20	MECo	Accepted	3
LOCKEWOOD	Franklin	S-20	MECo	Accepted	6
LONGFELLOW	Private	S-1	MECo	Accepted	1
LONGHILL	Franklin	S-20	MECo	Accepted	6
LONGOBARDI	Franklin	S-20	MECo	Accepted	2
LORETTA	Franklin	S-20	MECo	Accepted	1
LORI	Franklin	S-20	MECo	Accepted	2
LORRAINE METC	Franklin	S-20	MECo	Accepted	1
	Private	S-3 Option B	Customer	Undetermined	1
LORUSSO	Franklin	S-20	MECo	Accepted	1
LOST HORSE	Franklin	S-20	MECo	Accepted	3
LUCIUS	Franklin	S-20	MECo	Accepted	3
LYDIA	Franklin	S-20	MECo	Accepted	1
LYONS	Private	S-4	MECo	Accepted	2

Detail of Street Analysis for Streets Being Billed in Franklin

Street Name	Billing Party	Rate Code	Ownership	Road Status	Light Tally
MACARTHUR	Franklin	S-20	MECo	Accepted	1
MACKINTOSH	Franklin	S-20	MECo	Accepted	4
MADISON	Private	S-4	MECo	Accepted	3
MAIN	Franklin	S-20	MECo	Accepted	21
	Private	S-4	MECo	Accepted	2
MAIN ORN STND	Franklin	S-20	MECo	Accepted	2
MAPLE	Franklin	S-20	MECo	Accepted	27
	Private	S-4	MECo	Accepted	1
		S-1	MECo	Accepted	1
MAPLE BROOK	Franklin	S-20	MECo	Accepted	1
MAPLE TREE	Franklin	S-20	MECo	Accepted	3
MARGARET'S	Franklin	S-20	MECo	Accepted	1
MARIA	Franklin	S-20	MECo	Accepted	4
MARION	Private	S-4	MECo	Accepted	1
MARISSA	Franklin	S-20	MECo	Accepted	1
MARKS	Franklin	S-20	MECo	Accepted	1
MARTELLO	Franklin	S-20	MECo	Accepted	2
MARTHA'S	Franklin	S-20	MECo	Accepted	3
MARTIN	Franklin	S-20	MECo	Accepted	1
MARVIN	Franklin	S-20	MECo	Accepted	5
MARY ELLEN	Franklin	S-20	MECo	Accepted	1
MARYANNE	Franklin	S-20	MECo	Accepted	1
MASTRO	Franklin	S-20	MECo	Accepted	4
MATHEW	Franklin	S-20	MECo	Accepted	2
MCCARTHY	Franklin	S-20	MECo	Accepted	4
MEADOW	Franklin	S-20	MECo	Accepted	2
MEADOW LARK	Franklin	S-20	MECo	Accepted	2
MEADOWBROOK	Franklin	S-20	MECo	Accepted	2
MECHANICS	Franklin	S-20	MECo	Accepted	1
MEETINGHOUSE	Franklin	S-20	MECo	Accepted	1
MERCER	Franklin	S-20	MECo	Accepted	3
METACOMET	Franklin	S-20	MECo	Accepted	1
METCALF	Franklin	S-20	MECo	Accepted	2
MICHAEL	Franklin	S-20	MECo	Accepted	1
MICHELLE'S	Franklin	S-20	MECo	Accepted	2
MIDLAND	Franklin	S-20	MECo	Accepted	2
MILL	Franklin	S-20	MECo	Accepted	6
	Private	S-4	MECo	Accepted	1
MILL RIVER	Franklin	S-20	MECo	Accepted	1
MILLER	Franklin	S-20	MECo	Accepted	13
MILLIKEN	Franklin	S-20	MECo	Accepted	5
MONTEREY	Franklin	S-20	MECo	Accepted	5
MOORE	Franklin	S-20	MECo	Accepted	2
MORSE POND	Franklin	S-20	MECo	Accepted	1
MOUNT	Franklin	S-20	MECo	Accepted	4
MUCCIARONE	Franklin	S-20	MECo	Accepted	2
MUSKET	Franklin	S-20	MECo	Accepted	1
NASON	Franklin	S-20	MECo	Accepted	1
NATALIE	Franklin	S-20	MECo	Accepted	1
NATIONAL	Franklin	S-20	MECo	Accepted	4
	Private	S-4	MECo	Accepted	4
NEW W CENTRAL	Franklin	S-20	MECo	Accepted	5
NEWELL	Franklin	S-20	MECo	Accepted	1
	Private	S-1	MECo	Undetermined	3
NICHOLAS	Franklin	S-20	MECo	Accepted	2
NORTH PARK	Franklin	S-20	MECo	Accepted	4
NORTHERN SPY	Franklin DPW	S-4	MECo	Accepted	1
NORTHGATE	Franklin	S-20	MECo	Accepted	3
NORUMBEGA	Franklin	S-20	MECo	Accepted	2
OAK	Franklin	S-20	MECo	Accepted	28
		S-4	MECo	Accepted	1
	Franklin Schools	S-4	MECo	Accepted	2
	Private	S-1	MECo	Accepted	1
OAK EXT	Franklin	S-20	MECo	Accepted	3
OAK RIDGE	Franklin	S-20	MECo	Accepted	2
OAK TREE	Franklin	S-20	MECo	Accepted	2
OAKLAND	Franklin	S-20	MECo	Accepted	7

Detail of Street Analysis for Streets Being Billed in Franklin

Street Name	Billing Party	Rate Code	Ownership	Road Status	Light Tally
ODYSSEY	Franklin	S-20	MECo	Accepted	2
OLD CARRIAGE	Franklin	S-20	MECo	Accepted	1
OLD CHESTNUT	Franklin	S-20	MECo	Accepted	1
OLD FARM	Franklin	S-20	MECo	Accepted	4
	Private	S-4	MECo	Accepted	1
OLD GROVE	Franklin DPW	S-4	MECo	Accepted	1
ORCHARD	Franklin	S-20	MECo	Accepted	1
OXFORD	Franklin	S-20	MECo	Accepted	6
PADDEN	Franklin	S-20	MECo	Accepted	3
PALOMINO	Franklin	S-20	MECo	Accepted	8
PANTHER	Franklin	S-20	MECo	Accepted	2
	Franklin Police	S-1	MECo	Accepted	1
PANTHERWAY	Franklin	S-20	MECo	Accepted	3
	Private	S-4	MECo	Accepted	1
PARK	Franklin	S-20	MECo	Accepted	4
PARLIAMENT	Franklin	S-20	MECo	Accepted	3
PARMENTER	Franklin	S-20	MECo	Accepted	1
PARTRIDGE	Franklin	S-20	MECo	Accepted	15
PEARL	Franklin	S-20	MECo	Accepted	1
PEARLY	Franklin	S-20	MECo	Accepted	1
PECK	Franklin	S-20	MECo	Accepted	9
	Franklin DPW	S-1	MECo	Accepted	1
PEPPERMILL	Franklin	S-20	MECo	Accepted	3
PETERS	Franklin	S-20	MECo	Accepted	2
PHAETON	Franklin	S-20	MECo	Accepted	2
PHEASANT HILL	Franklin	S-20	MECo	Accepted	2
PHILLIPS POND	Franklin	S-20	MECo	Accepted	1
PHILOMENA	Franklin	S-20	MECo	Accepted	4
PHYLLIS	Franklin	S-20	MECo	Accepted	1
PINE	Franklin	S-20	MECo	Accepted	9
PINE KNOLL	Franklin	S-20	MECo	Accepted	2
PINE RIDGE	Franklin	S-20	MECo	Accepted	8
PINEHURST	Franklin	S-20	MECo	Accepted	3
PLAIN	Franklin	S-20	MECo	Accepted	6
PLEASANT	Franklin	S-20	MECo	Accepted	38
	Private	S-4	MECo	Accepted	4
POND	Franklin	S-20	MECo	Accepted	46
	Franklin Schools	S-4	MECo	Accepted	2
	Private	S-4	MECo	Accepted	3
PROSPECT	Franklin	S-20	MECo	Accepted	4
	Private	S-4	MECo	Accepted	3
PYNE	Franklin	S-20	MECo	Accepted	1
QUEEN	Franklin	S-20	MECo	Accepted	2
	Private	S-4	MECo	Accepted	1
RACHAEL	Franklin	S-20	MECo	Accepted	2
RAYHILL	Franklin	S-20	MECo	Accepted	1
RAYMOND	Franklin	S-20	MECo	Accepted	2
REAGAN	Franklin	S-20	MECo	Accepted	2
RED GATE	Franklin DPW	S-4	MECo	Accepted	2
REGENT	Franklin	S-20	MECo	Accepted	1
RICHARD	Franklin	S-20	MECo	Accepted	3
RIVERSIDE	Franklin	S-20	MECo	Accepted	1
RIZOLI	Franklin	S-20	MECo	Accepted	1
ROCKY	Franklin	S-20	MECo	Accepted	1
ROLLING RIDGE	Franklin	S-20	MECo	Accepted	1
RONA	Franklin	S-20	MECo	Accepted	2
ROSEWOOD	Franklin	S-20	MECo	Accepted	1
ROYAL	Franklin	S-20	MECo	Accepted	1
RUGGLES	Franklin	S-20	MECo	Accepted	3
RUSSELL	Franklin	S-20	MECo	Accepted	2
RUSSET HILL	Franklin DPW	S-4	MECo	Accepted	4
SAHLIN	Franklin	S-20	MECo	Accepted	3
SANDY	Franklin	S-20	MECo	Accepted	1
SARSFIELD	Private	S-4	MECo	Accepted	1
SAXON	Franklin	S-20	MECo	Accepted	3
	Private	S-4	MECo	Accepted	2
SCHOFIELD	Franklin	S-20	MECo	Accepted	3

Detail of Street Analysis for Streets Being Billed in Franklin

Street Name	Billing Party	Rate Code	Ownership	Road Status	Light Tally
SCHOOL	Franklin	S-20	MECo	Accepted	10
	Private	S-4	MECo	Accepted	1
SHADY	Franklin	S-20	MECo	Accepted	9
SHAWKEMO	Franklin	S-20	MECo	Accepted	2
SHEILA	Private	S-1	MECo	Accepted	2
SHEPPARD	Franklin	S-20	MECo	Accepted	1
SHERBORN	Private	S-1	MECo	Undetermined	1
SHERMAN	Franklin	S-20	MECo	Accepted	2
SHORT	Franklin	S-20	MECo	Accepted	6
SIMMONS	Franklin	S-20	MECo	Accepted	1
SKIPPER	Franklin	S-20	MECo	Accepted	2
SKYLINE	Franklin	S-20	MECo	Accepted	6
SOPHIA	Franklin	S-20	MECo	Accepted	1
SOUTH	Franklin	S-20	MECo	Accepted	1
SOUTHGATE	Franklin	S-20	MECo	Accepted	6
SPRING	Franklin	S-20	MECo	Accepted	5
SQIBNOCKET	Franklin	S-20	MECo	Accepted	4
SQUIRE	Franklin	S-20	MECo	Accepted	2
STANDFORD	Franklin	S-20	MECo	Accepted	2
STANWOOD	Franklin	S-20	MECo	Accepted	4
STEEPLECHASE	Franklin	S-20	MECo	Accepted	2
STEPHEN	Franklin	S-20	MECo	Accepted	1
STEWART	Franklin	S-20	MECo	Accepted	6
STRATFORD	Franklin	S-20	MECo	Accepted	1
STUBB	Franklin	S-20	MECo	Accepted	1
SUGARBEET	Franklin	S-20	MECo	Accepted	1
SUMMER	Franklin	S-20	MECo	Accepted	31
	Private	S-4	MECo	Accepted	9
SUMMIT	Franklin	S-20	MECo	Accepted	1
SUNSET	Franklin	S-20	MECo	Accepted	2
SURREY	Franklin	S-20	MECo	Accepted	1
SUSAN'S	Private	S-3 Option A	MECo Luminaires, Poles, and Wire/Town Bases and Conduit	Unaccepted	3
SYMMES	Private	S-4	MECo	Accepted	2
TAFT	Franklin	S-20	MECo	Accepted	3
TANGLEWOOD	Franklin	S-20	MECo	Accepted	3
TERESA	Franklin	S-20	MECo	Accepted	2
THAYER	Franklin	S-20	MECo	Accepted	1
THOMAS	Franklin	S-20	MECo	Accepted	4
TIA	Franklin	S-3 Option B	Town	Accepted	1
TONI	Franklin	S-20	MECo	Accepted	1
TOWN LINE	Franklin	S-20	MECo	Accepted	7
TREVOR	Franklin	S-20	MECo	Accepted	2
TYLER	Franklin	S-20	MECo	Accepted	1
TYSON	Franklin	S-20	MECo	Accepted	1
UNCAS	Franklin	S-20	MECo	Accepted	1
	Private	S-4	MECo	Accepted	1
UNION	Franklin	S-20	MECo	Accepted	49
	Private	S-4	MECo	Accepted	7
VENUS	Franklin	S-20	MECo	Accepted	1
VINCENT	Franklin	S-20	MECo	Accepted	1
VINE	Franklin	S-20	MECo	Accepted	4
VINTAGE	Franklin	S-20	MECo	Accepted	1
WACHUSETT	Franklin	S-20	MECo	Accepted	10
WADSWORTH FAR	Private	S-1	MECo	Undetermined	1
WALKER	Franklin	S-20	MECo	Accepted	1
WAMPANOAG	Franklin	S-20	MECo	Accepted	5
	Private	S-4	MECo	Accepted	1
WASHINGTON	Franklin	S-20	MECo	Accepted	48
	Private	S-4	MECo	Accepted	5
		S-1	MECo	Accepted	1
WEST	Franklin	S-20	MECo	Accepted	3
WEST CENTRAL	Franklin	S-20	MECo	Accepted	60
		S-4	MECo	Accepted	1
	Franklin Schools	S-4	MECo	Accepted	1
	Private	S-4	MECo	Accepted	26
WEST PARK	Franklin	S-20	MECo	Accepted	4
WHEELOCK	Franklin	S-20	MECo	Accepted	1

Detail of Street Analysis for Streets Being Billed in Franklin

Street Name	Billing Party	Rate Code	Ownership	Road Status	Light Tally
WHITE	Franklin	S-20	MECo	Accepted	2
WHITE DOVE	Franklin	S-3 Option B	Town	Accepted	1
WILLOW	Franklin	S-20	MECo	Accepted	1
WILSON	Franklin	S-20	MECo	Accepted	3
WINTER	Franklin	S-20	MECo	Accepted	1
WINTERBERRY	Franklin	S-20	MECo	Accepted	8
WINTHROP	Private	S-3 Option B	Customer	Undetermined	2
WOODCHESTER	Franklin	S-20	MECo	Accepted	1
WOODHAVEN	Franklin	S-20	MECo	Accepted	4
WOODSIDE	Franklin	S-20	MECo	Accepted	2
WORSTED	Franklin	S-20	MECo	Accepted	1
WYLLIE	Franklin	S-20	MECo	Accepted	3
YORK	Franklin	S-20	MECo	Accepted	2
ZACHARY	Franklin	S-20	MECo	Accepted	1
Grand Total					1,869

Massachusetts Electric Company
Docket No. D.T.E. 03-98
Responses to First Set of Department Information Requests

Information Request DTE 1-3

Request:

Explain the difference between the Company's calculations of unamortized streetlight investment proposed in DTE 98-69, DTE 98-89 and DTE 01-25, and how this difference resulted in the different values that the Company has presented to the Towns representing a proposed streetlight purchase price.

Response:

The following is a summary of the differences between the prior streetlight pricing method ("Prior Method") used by Mass. Electric, which was confirmed but not dictated by DTE 98-89, and the new streetlight pricing method ("Current Method") now used by Mass. Electric, which resulted from the Department's decisions in DTE 01-25. In DTE 98-69, Mass. Electric presented a streetlight pricing method that it had subsequently revised based upon ongoing discussions in that docket. The revisions resulted in Mass. Electric's Prior Method.

Mass. Electric's Prior Method for pricing streetlights to be sold to municipalities under §34A of the Electric Utility Restructuring Act was dependent upon a depreciation study prepared for the Company by a depreciation consultant. Using this means as a basis for the pricing was confirmed in DTE 98-89, in which the Department stated that the company (in that case, Boston Edison Company) was permitted to use one of three methods in determining accumulated depreciation. They were: (1) use of the street lighting equipment depreciation rate proposed by the Towns (Acton and Lexington); (2) allocation of the street lighting-specific depreciation rate from the last depreciation study to the gross street lighting plant in service, net of accumulated depreciation, for the period from the last depreciation study; or (3) the performance of a depreciation study, and the allocation of a street lighting-specific depreciation rate to the gross street lighting plant in service, net of accumulated depreciation, for the period from the last depreciation study. It should be noted that the pricing issue in this case was not the pricing method, but the appropriate depreciation rate to be used to calculate depreciation from 1991 to the date of the pricing. Boston Edison Company was applying a composite depreciation rate, while the Towns contended that a streetlight-specific depreciation rate should be used, as the useful life for streetlights was shorter than that of other distribution plant.

At the time of the resolution of this case, Mass. Electric had developed a streetlight pricing method (its Prior Method) that was dependent upon a depreciation study for all of its distribution plant, including streetlight facilities. This depreciation study was performed annually, both for Mass. Electric as a whole and for the individual communities in which Mass. Electric held plant investments, and applied the depreciation rates applicable to each unit of plant based upon their accounting lives. Mass. Electric used the reserve values from this depreciation study to allocate the reserve for depreciation recorded on its books of account to the streetlight category in order to arrive at the net book value for its streetlight investment in a particular

Information Request DTE 1-3 (continued)

community. Therefore, Mass. Electric believed that its method was confirmed through the Department's order in DTE 98-89, which stated a utility could determine the reserve for depreciation using a depreciation study. Mass. Electric followed the Prior Method for several years, relying on annual depreciation studies to form the basis of unamortized value of street lighting plant in the various communities it serves.

In August 2001, the Department ruled in DTE 01-25 against the use of a depreciation study for the reasons cited in its August 14, 2001 order ("Order"), and directed that the reserve for depreciation should be a calculated value based upon the plant in-service in the community and the depreciation rates in effect during the years in which the plant remained in-service. The Order also directed that to the extent a utility could identify early retirements of street lighting plant that had a remaining unamortized value at the time it was retired, then that unamortized value could be added to the unamortized value of street lighting plant in-service to arrive at a purchase price.

Mass. Electric changed its streetlight pricing method from the Prior Method to its Current Method to comply with the directives in the Department's Order. Due to this change, unamortized value of streetlight investment was no longer dependent upon a depreciation study that provided a means to allocate a portion of the recorded reserve for depreciation to the streetlight category, and therefore no longer provided for a net plant balance that, in the aggregate, would match that which was recorded on Mass. Electric's books of account.

The changes in the pricing method are summarized below.

1. Reserve for depreciation – Rather than use a depreciation study to determine the reserve for depreciation associated with streetlight investment, DTE 01-25 required a calculated reserve. The difference between the two methods is reflected in how depreciation rates are applied. In the Prior Method, under the depreciation study, the reserve is based upon the currently approved depreciation rate for streetlight assets, currently 8.13% for Mass. Electric. Mass. Electric changed the depreciation rate of its streetlight investment from 4% to 8.13% in March 1998. In the study, the analysis assumes that the depreciation rate of 8.13% was in effect for the entire life of the streetlight assets, for all years the assets had been in-service. Under the Current Method, the Department directed that the calculated annual depreciation be based on the approved depreciation rate in the applicable year. Mass. Electric's historic depreciation rates for streetlights prior to March 1998 have ranged from 4% to 5%. Thus, using the Current Method, an annual depreciation of only 4% to 5% is taken for streetlight plant added prior to 1998; under the Prior Method, the depreciation rate for this older plant was applied at 8.13%. Therefore, the Current Method calculates less reserve for depreciation and results in correspondingly higher unamortized value than the Prior Method.

Information Request DTE 1-3 (continued)

2. Negative unamortized value – As identified in the Order, the Prior Method never allowed for a negative unamortized value, as the results of the depreciation study were used to allocate the recorded reserve for depreciation to the various plant unit accounts by the theoretical reserve calculated by the study. However, this did not reflect the reality that Mass. Electric continued to collect revenue related to streetlight assets that were kept in-service beyond the assets' estimated useful life. Since, under the Current Method, Mass. Electric is calculating the reserve rather than relying on a depreciation study, and there is no longer a link to the total reserve for depreciation on the Company's books, the Department directed that the calculation of the reserve continue to depreciate streetlight assets beyond their useful life as long as they were in-service. Under the Prior Method, depreciation taken on an asset that exceeds its useful life was allocated in a manner that did not necessarily result in assets with a negative unamortized value. Continuing to calculate depreciation in this way results in the calculated reserve for depreciation for such investment being greater than the original investment. This results in a negative unamortized value for components of streetlight investment that have been in-service longer than their useful life, and this negative unamortized value is included in the purchase price. Therefore, the Current Method calculates more reserve for depreciation and correspondingly lower unamortized value than the Prior Method.
3. Unamortized value of early retirements – As identified in the Order, it is appropriate for Mass. Electric to recover the cost of early streetlight retirements if Mass. Electric has a record of retirements for the specific community in question. Under FERC accounting rules, retirements are recorded to the reserve for depreciation, and should any unamortized value remain associated with the retirement, it is reflected through a lower reserve for depreciation than would otherwise exist if the streetlight had been fully depreciated. Under a depreciation study, the cost of early retirements is allocated to all communities served by Mass. Electric based upon the allocation of the recorded reserve for depreciation via the theoretical reserve. Therefore, communities that have experienced lower than average retirements would be assessed the cost of those retirements experienced in communities with higher than average retirements, and the former communities are subsidizing the latter communities through the purchase price. Under the Current Method, the cost of early retirements can only be factored into the purchase price if Mass. Electric has a record of retirements for the specific community in question. Therefore, retirements in one town are not reflected in the purchase price corresponding to another town. Mass. Electric has retirement data available back to 1964, and is able to calculate the unamortized value for these retirements for the year in which they were retired, consistent with the calculation of the unamortized value for in-service streetlight plant. The unamortized value of retirements is also allowed to become negative if the asset was in-service longer than its estimated useful life, consistent with

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Information Request DTE 1-3 (continued)

in-service plant. Depending upon the level of retirements that have been recorded for a community, the impact of this change can either be an increase or a decrease in the unamortized value, as compared to the purchase price determined under the Prior Method.

Prepared by or under the supervision of: Alex J. Mango

Massachusetts Electric Company
Docket No. D.T.E. 03-98
Responses to First Set of Department Information Requests

Information Request DTE 1-4

Request:

Provide the specific depreciation rates the Company used to calculate the unamortized streetlight investment amount. Indicate the Department proceeding in which these depreciation rates were approved.

Response:

Depreciation rates used by the Company for accounting purposes must be approved by the Department prior to implementation. This approval is sought and obtained at the time the Company wishes to change the accounting lives, treatment of cost of removal, and/or treatment of salvage value, and hence the depreciation rate, of any of its plant accounts as part of a general rate case. When a change is not requested as part of a general rate case, the Company still provides depreciation rate information in order to support the level of depreciation expense as part of its cost of service. Therefore, the rates are reviewed by the Department as part of its investigation into the Company's revenue requirement. The last time Mass. Electric requested and received approval for a change in depreciation rates was in Docket D.P.U./D.T.E. 96-25, which was the Company's Offer of Settlement related to the unbundling of its rates and the restructuring of the electric market in Massachusetts. These new depreciation rates took effect on March 1, 1998. Unfortunately, the Company does not have the information and documentation available to it to identify prior proceedings which established its depreciation rates for years prior to 1998.

Attachment 1 to this response provides a list of the depreciation rates used to calculate the reserve for depreciation for the streetlight investment in a community and the unamortized streetlight investment, which is the basis for the purchase price to the towns. This list represents the Company's attempt to recreate the annual rates that were used to record annual depreciation for book purposes. Beginning in 1981, FERC Form 1 required Mass. Electric to report detailed depreciation rates by plant account every five years. Accordingly, in an effort to provide the most accurate schedule of depreciation rates over time, this information, along with other internal sources, was used to compile the attached list.

Prepared by or under the supervision of: John B. Currie

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Attachment to DTE 1-4

Massachusetts Electric Company
Account 373 - Streetlight Depreciation Rates

<u>FERC</u>	<u>Rate Yr</u>	<u>Rate</u>
373	1960	4.00%
373	1961	4.00%
373	1962	4.00%
373	1963	4.00%
373	1964	4.00%
373	1965	4.00%
373	1966	4.00%
373	1967	4.00%
373	1968	4.00%
373	1969	4.00%
373	1970	4.00%
373	1971	4.00%
373	1972	4.00%
373	1973	4.00%
373	1974	4.00%
373	1975	5.00%
373	1976	5.00%
373	1977	5.00%
373	1978	5.00%
373	1979	5.00%
373	1980	5.00%
373	1981	4.35%
373	1982	4.35%
373	1983	4.35%
373	1984	4.35%
373	1985	4.35%
373	1986	4.35%
373	1987	4.35%
373	1988	4.35%
373	1989	4.35%
373	1990	4.35%
373	1991	4.35%
373	1992	4.35%
373	1993	4.35%
373	1994	4.35%
373	1995	4.00%
373	1996	4.00%
373	1997	4.00%
373	1998	7.44%
373	1999	8.13%
373	2000	8.13%
373	2001	8.13%
373	2002	8.13%
373	2003	8.13%

Massachusetts Electric Company
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Information Request DTE 1-5

Request:

Describe how the Company has accounted for early streetlight retirements in the past, as well as the present. Provide complete and detailed documentation to support your response.

Response:

Mass. Electric's accounting treatment for streetlight retirements is consistent with the accounting treatment of any other type of depreciable asset. To the best of its knowledge, Mass. Electric is not aware of any changes in its retirement accounting practices. Under utility accounting, Mass. Electric does not recognize gains or losses when an asset is retired. For example, assume there is a \$100 asset with an \$80 accumulated reserve. The retirement of this asset would result in a \$100 credit (reduction) to in-service plant and a \$100 debit (reduction) to the accumulated reserve. This results in a net debit (un-depreciated book value) of \$20 that remains in the reserve. This accounting treatment is based upon FERC 18 C.F.R. Part 101 Electric Plant Instructions 10.B.2., which relies on the group concept of accounting.

Prepared by or under the supervision of: John B. Currie

Massachusetts Electric Company
Docket No. D.T.E. 03-98
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Information Request DTE 1-6

Request:

Who is responsible for the costs associated with streetlights in new developments on private streets that have not yet been accepted by the town in which such streetlights are located?

Response:

Private developers are responsible for the costs associated with streetlights in new developments on private streets that have not yet been accepted by the town. In order for streetlights to become part of a new development, the developer would need to adhere to that town's policy and practices for streetlighting in new developments. If the town allows developers to install streetlights in new developments, developers must then pursue the addition of street lighting for their new development in accordance with the utility streetlighting policy in place at the time of the request. For Mass. Electric, the policy is driven primarily by the town's choice of available street lighting tariffs.

Prepared by or under the supervision of: Alex J. Mango

Massachusetts Electric Company
Docket No. D.T.E. 03-98
Responses to First Set of Department Information Requests

Information Request DTE 1-7

Request:

Provide a copy of the Company's policy regarding streetlights in new developments.

Response:

Mass. Electric currently has no formal document that it can provide that comprehensively outlines its street lighting policy for new developments, but rather relies on business practices developed over time based upon the provisions included in its respective streetlight tariffs, as shown in the table below.

In addition to the practices shown below, Mass. Electric wishes to point out that municipal policies regarding street lighting in new developments vary across its service territory. Some towns have a policy of no streetlights in new developments, while others may accept the billing for streetlights prior to roadway acceptance. The remaining municipalities employ one of the policies shown below or require a metered streetlight installation for those individuals that desire street lighting service that the municipality is unwilling to support.

On June 26, 2003, Mass. Electric filed with the DTE a new developer streetlighting agreement that would allow it to offer interim streetlighting services, not presently offered under its existing tariffs, to developers for the period prior to the formal acceptance of the roadway by the municipality. The new developer agreement would also allow the Company to consolidate its existing policies into a uniform agreement. As the DTE has recommended that Mass. Electric incorporate the new agreement into its existing tariffs through the filing of language modifications to its current tariffs, the Company is using the agreement as a special contract pursuant to M.G.L. c. 164, § 94, until such time that it can incorporate the agreement into its existing tariffs. Under separate cover, the Company will be submitting to the DTE any special contracts that have been executed to date.

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Responses to First Set of Department Information Requests

Information Request DTE 1-7 (continued)

Tariff	Policy
S-1 Street and Security Lighting – Company Owned Equipment – Overhead and Underground	If street lighting is required by the municipality, a letter stating their intent to assume responsibility for payment of rental charges once the road is accepted must be furnished by the developer. All streetlight locations must also be included on the plot plan that has been approved by the municipality.
S-2 Street Lighting – Overhead –Customer Owned Equipment	If street lighting is required by the municipality, an executed S-2 Interim Contract was to be furnished by the developer.
S-3, Option A Street Lighting – Underground – Division of Ownership	If street lighting is required by the municipality, a letter stating their intent to assume responsibility for payment of rental charges once the road is accepted must be furnished by the developer. All streetlight locations must also be included on the plot plan that has been approved by the municipality.
S-3, Option B Street Lighting – Underground – Division of Ownership	If street lighting is required by the municipality, an executed G-1 Unmetered Contract was to be furnished by the developer.

Prepared by or under the supervision of: Alex J. Mango

Massachusetts Electric Company
Docket No. D.T.E. 03-98
Responses to First Set of Department Information Requests

Information Request DTE 1-8

Request:

Refer to the MECo Answer at 3. Provide more information explaining Mass. Electric's Asset Management System including, but not limited to, the following:

- a.) When the asset management system was implemented.
- b.) Details this system provides to the Company concerning plant investments.
- c.) Whether its purpose is specific to streetlights or not.
- d.) How long this system has been in service.
- e.) What system was in place before the current system was implemented, and the major differences between the systems.

Response:

Mass. Electric implemented the Walker-based Asset Management System ("AMS") in October 1993. AMS serves as the financial asset repository for all of Mass. Electric's plant investment. Accordingly, it supports the Company's financial statements and general ledger. Details provided by AMS include the account, asset description, vintage year, town, quantity, and plant investment. The predecessor to AMS was a system developed in-house by Mass. Electric, and the posting of additions and retirements relied on manual updates and processing supported by limited automation. Under AMS, additions and retirements are posted using automated interfaces from the work management system, which is utilized by the field employees who are responsible for constructing and removing assets. In general, the detailed information captured in AMS and the old system is the same.

Prepared by or under the supervision of: John B. Currie

Massachusetts Electric Company
Docket No. D.T.E. 03-98
Responses to First Set of Department Information Requests

Information Request DTE 1-9

Request:

Provide evidence explaining how MECo recorded streetlight data prior to 1964. What occurred in 1964 to change how streetlight data was recorded?

Response:

Prior to 1964, the responsibility for Mass. Electric's plant accounting resided in multiple field offices. During the early 1960s, an effort was undertaken to centralize all accounting responsibilities in the corporate office in Westborough. At the same time, Mass. Electric was in the process of acquiring a number of smaller utilities. Beginning in 1964, Mass. Electric began to generate consolidated annual by-town retirement reports. These reports included all of the field offices and the acquired companies. The historical retirement records that were utilized in the field offices and the acquired companies prior to 1964 have not been retained and thus, are no longer available to Mass. Electric.

Prepared by or under the supervision of: John B. Currie

Massachusetts Electric Company
Docket No. D.T.E. 03-98
Responses to First Set of Department Information Requests

Information Request DTE 1-10

Request:

In regards to how the Company handles street lighting in new developments, are there any kind of developer contributions? If yes, then please provide the Department with an explanation of these contributions and all records regarding such contributions that took place in the towns of Franklin and Swampscott.

Response:

For street lighting installations that are installed in accordance with Mass. Electric's streetlight tariffs, no monetary contributions are required or received by the Company from developers. A potential for a construction advance exists under the Company's S-1 street lighting tariff, in situations where underground delivery service is requested in an area where no underground secondary conductors exist or where no underground secondary conductors can be installed as part of, or in conjunction with, an underground distribution system. In the case of new developments, street lighting is almost always installed as part of, or in conjunction with, an underground distribution system; therefore, no monetary contributions are typically required. No such contributions have taken place in either Swampscott or Franklin.

Prepared by or under the supervision of: Alex J. Mango